



[Import and Export](#) » [Transhipment Cargo Exemption Scheme \(TCES\)](#) »

## Transhipment Cargo Exemption Scheme (TCES)

### Coverage

#### Definition of Transhipment Cargo

According to the [Import and Export Ordinance](#), (Cap. 60, Law of Hong Kong), "transhipment cargo" means any imported article that -

- a. is consigned on a through bill of lading or a through air waybill from a place outside Hong Kong to another place outside Hong Kong; and
- b. is or is to be removed from the vessel, aircraft or vehicle in which it was imported and either returned to the same vessel, aircraft or vehicle or transferred to another vessel, aircraft or vehicle before being exported, whether it is or is to be transferred directly between such vessels, aircraft or vehicles or whether it is to be landed in Hong Kong after its importation and stored, pending exportation.

[go back](#)

[back to top](#)

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