

海關 Customs and Excise



海關組的律師專責處理由香港海關執法的案件。這些案件涉及多類罪行，包括走私、洗黑錢、逃稅、違反產品安全法例、不良營商、侵犯知識產權，以及違反規管金錢服務經營者和貴金屬及寶石交易商的規例。這些案件主要在裁判法院及區域法院審理，而較嚴重的案件則會在高等法院原訟法庭審理。下文載述 2025 年數宗值得留意的判刑案件。

Counsel of the Customs and Excise Section specialise in handling the broad spectrum of offences enforced by the Customs and Excise Department. These include smuggling, money laundering, tax evasion, product safety breaches, trade malpractices, infringement of intellectual property rights, and violations of regulations governing money service operators, and dealers in precious metals and stones. These offences are primarily prosecuted at the Magistrates' Courts and District Court, while the more serious cases would be dealt with in the Court of First Instance of the High Court. Below are some noteworthy cases sentenced in 2025.

1



在**香港特別行政區 訴 Myo Aung** [2025] HKDC 1395 案中，一名船長把大約 3,000 萬支香煙經水路走私來港。他承認“輸入未列艙單貨物”罪，被裁定罪成。該批香煙的估計價值為港幣 1.368 億元，應課稅值為港幣 1.005 億元。他被判處監禁三年。

In **HKSAR v Myo Aung** [2025] HKDC 1395, a ship captain was convicted upon his guilty plea of “importing unmanifested cargo” for smuggling approximately 30 million sticks of cigarettes into Hong Kong by sea. The cigarettes had an estimated value of HK\$136.8 million, with a duty potential of HK\$100.5 million. He was sentenced to three years’ imprisonment.

2



在**香港特別行政區 訴 麥雲生** [2025] HKDC 368 案中，被告企圖走私 20 公斤總值超過港幣 1,000 萬元的金塊離港，在出入境管制站被截查。他被控一項“企圖輸出未列艙單貨品”罪。被告認罪，法庭判刑時強調，走私貨品逃避關稅屬嚴重罪行，判處被告監禁 22 個月。

In **HKSAR v Mak Wan-sang** [2025] HKDC 368, the defendant was intercepted at a border control point while attempting to smuggle 20 kg of gold slabs out of Hong Kong and was charged with one count of “attempting to export unmanifested cargo”. The gold slabs were valued at over HK\$10 million. In sentencing the defendant following his guilty plea, the Court emphasised that smuggling to evade duties is a serious offence and sentenced him to 22 months’ imprisonment.

3



在**香港特別行政區 訴 Samdimon Asia Limited** KCS 25422-25459/2025 案中，被告公司在 2024 年 1 月至 10 月期間進行多宗金額為港幣 12 萬元或以上的貴金屬及寶石交易，但該公司沒有根據貴金屬及寶石交易商監管制度的規定註冊，因而被發出 38 張傳票。該制度是根據《打擊洗錢及恐怖分子資金籌集條例》（第 615 章）設立，由香港海關負責監管和執行，旨在更有效地打擊洗錢及恐怖分子資金籌集。本案的交易總額約為港幣 7,100 萬元。被告公司在認罪後被罰款合共港幣 562,000 元，是該制度實施以來最高的罰款金額。

In **HKSAR v Samdimon Asia Limited** KCS 25422-25459/2025, 38 summonses were laid against the defendant company for conducting precious metals and stones transactions valued at or above HK\$120,000 between January and October 2024 without registration under the Dealers in Precious Metals and Stones Regulatory Regime. This regime, established under the Anti-Money Laundering and Counter-Terrorist Financing Ordinance (Cap. 615), was implemented to more effectively combat money laundering and terrorist financing, and is supervised and enforced by the Customs and Excise Department. The total transaction amount was approximately HK\$71 million. The defendant company was fined a total of HK\$562,000 after pleading guilty, marking the heaviest fine imposed under this regime to date.