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Secretary for Commerce and Industry  
(Attention: Mr. Philip CHAN,  
Principal Assistant Secretary (5))  
Commerce and Industry Bureau  
Level 29 One Pacific Place  
88 Queensway  
Hong Kong

8 March 2001

**BY FAX**

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Dear Mr. Chan,

**Dutiable Commodities (Amendment) Bill 2001**

I am scrutinizing the above Bill with a view to advising Members on its legal and drafting aspects. I would be grateful if you could clarify the following:

**Clause 2 - Interpretation**

2. A "specified electronic service provider" is defined as "a person specified under section 3A(1)"(指根據第3A(1)條指明的人)". Is it the administration's intent to appoint a natural person some day in the future? The term "specified body" is mentioned in new section 22(7)(a). Are they referring to the same "body"? As for its Chinese term, should it be "指明電子服務提供者" and not just "指明服務提供者"?

3. For the definition of "recognized electronic service", should the Chinese term be "認可電子服務" and not just "認可服務"?

**Clause 3 - new section 3B(1) and (2)**

4. In the new section 3B (1) and (2), it is noted that the Chinese version does not tally with the English version and it differs with other Ordinances containing similar Chinese provisions. For easy reference, the relevant versions of section 3B(1) are listed below -

(A) (English version) -

**"3B Presumption regarding information sent by recognized electronic service**

(1) Where information received by the Commissioner was sent using a recognized electronic service, evidence that shows that the identity of the sender of the information was authenticated by the use of a security device is, in the absence of evidence to the contrary, proof that the person issued with the security device—

- (a) furnished the information; or
- (b) made any statement or declaration contained in the information."

(B) (the Chinese version of new section 3B(1)) -

**"3B 關於以認可服務發送資料的推定**

(1) 如關長接收到的資料，是利用某認可服務發送的，則顯示該資料的發送人的身分已藉某保安裝置經核證的證據，在沒有相反證據的情況下，是獲發給該裝置的人已作出(a)或(b)段（視屬何情況而定）所述的作為的證明—

- (a) 提交該資料；
- (b) 作出該資料中載有的陳述、申報或聲明。"。

(C) (the Chinese version of section of 2B(1) of the Import and Export Ordinance) (Cap. 60) -

**"2B 資料的授權**

(1) 凡由總監或署長接收的資料是由指明團體所提供的服務送出的，如有證據顯示該資料是經使用保安裝置而獲認證的，則在沒有相反證據的情況下，該證據即可作為證據證明獲指明團體發給該保安裝置的人曾—

- (a) 提交該資料；或
- (b) 作出載於該資料內的陳述或聲明。"。

5. With respect, I find the existing Chinese version in Cap. 60 shorter and easier to comprehend. It also tallies with the English version. Is there any reason for not adopting the existing Chinese version?

**Clause 8 -Books and documents, etc. in non-legible form**

6. In section 11A(1), should the words "licence, permit" be added before the words "book or document" to achieve consistency with the new section 11A(2)?

7. It is noted that the words ("有關項目") are added in the Chinese version but not in the English version. Could consistency be achieved between the two versions?

**Clause 9 -Import and export statements**

8. In the existing section 22(1) and (2) of the Ordinance, carriers are required to furnish import and export statements to the Commissioner at the office of the Commissioner within 14 days after the arrival and departure of the vessel, aircraft or vehicle concerned. In furnishing import and export statements to the Commissioner, signature of the parties is required (section 22(3) of the existing Ordinance). Should these requirements be expressly excluded in the new section 22(7) so that they will not be applicable when electronic means are used?

9. Under Regulation 11 or 12 of the Import and Export (Registration) Regulation, import and export manifests are required to be lodged within 7 days (and not 14 days as in this Bill) after the arrival and departure of the vessel, aircraft or vehicle concerned. Will there be an amendment to that Regulation and will this Bill (if enacted) and the Import and Export (Amendment) Regulation (if any) be in operation on the same day?

10. In new section 22(7), the words "that are imported or exported", "furnished to the Commissioner" and "under that subsection" have not been reflected in the Chinese version.

11. In new section 22(8) and (10), in particular, new section 22(8)(a) and (10)(a), the Chinese version does not tally with the English one. As for the clause "if such a notice is given", should it mean that "if such a notice is given by the Commissioner"? If so, the Chinese version "如某人獲給予上述通知" may not reflect such meaning.

12. In new section 22(9), the English words "that arrives in or departs from Hong Kong" have not been reflected in the Chinese version.

13. In new section 22(9)(b), the words "under that subsection in relation to goods" have not been reflected in the Chinese version whilst "該船舶或飛機" is found in the Chinese version but not in the English one.

**Clause 11- Misrepresentation, concealment, removal of goods, and defacement of licence or permit**

14. In the Chinese version of section 36(1), why should there be two brackets? Would it be simpler to say "不論該陳述、申報或資料採用何種形式" after "資料"? Or should the two words "提供" be added after the second bracket so that it reads as "（不論該資料採用何種形式提供）".

15. In existing section 36(3), "No person shall without lawful authority alter, deface or make any erasure on a licence or permit". If a permit is to be issued in electronic form, how can one "deface or erase (污損或塗擦)" a permit? How can the Commissioner ensure that a permit issued in electronic form has not been altered or intermeddled whilst transmission by the specified eligible agent? Further, how can be ensure that information collected by the agent is not disclosed to an unauthorized person?

**Clause 12 (new section 42A) - Proof of contents of electronic record**

16. In new section 42A(2)(a)(I), the wordings "under subsection (1)(b)" have not been reflected in the Chinese version.

**Draft Dutiable Commodities (Amendment) Regulation 2001**

17. Paragraph 10 of the LegCo Brief states that "we propose to mandate the use of EDI service for processing DCP applications from a future date. This is in line with the practice regarding the four official documents for which EDI services have been launched."

18. Section 6AB(2)(b) of the Import and Export Ordinance (Cap. 60) provides that "A production notification shall be lodged with the Director on paper or using services provided by a specified body."

19. Section 3(3) of the Protection of Non-Government Certificates of Origin (Cap. 324) provides that "A certificate of origin shall be issued on paper or using services provided by a specified body."

20. Please clarify whether the practice in mandating the use of EDI is in compliance with the current law.

21. As the Draft Regulation is not in its final form and may be amended, we would only raise any requisitions on the legal and drafting aspects of the Regulation after it is gazetted.

22. For easy reference, the differences of the Chinese text with the English text are marked up as enclosed in Annex. I would appreciate it if you would let me have your reply in both English and Chinese before the date of the first meeting of the Bills Committee, i.e. before 15 March 2001.

Yours sincerely,

(Anita Ho)  
Assistant Legal Adviser

c.c. DoJ (Attn: Mr. Jonothan ABBOTT, SALD and  
Miss Frances HUI, SGC)

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# 本條例草案

## 旨在

修訂《應課稅品條例》。

由立法會制定。

### 1. 簡稱及生效日期

- (1) 本條例可引稱為《2001年應課稅品(修訂)條例》。
- (2) 本條例自工商局局長以憲報公告指定的日期起實施。

### 2. 釋義

《應課稅品條例》(第109章)第2(1)條現予修訂，加入——

“保安裝置 (security device) 指為核證某人是利用某認可服務發送資料的發送人而發給該人的裝置；

“指明合資格代理人 (specified eligible agent) 指根據第3A(2)條指明的人；

“指明服務提供者 (specified electronic service provider) 指根據第3A(1)條指明的人；

“電子紀錄 (electronic record) 具有《電子交易條例》(第553章)第2(1)條給予該詞的涵義；

“資料 (information) 具有《電子交易條例》(第553章)第2(1)條給予“資訊”一詞的涵義；

“資訊系統 (information system) 具有《電子交易條例》(第553章)第2(1)條給予該詞的涵義；

# A BILL

## To

Amend the Dutiable Commodities Ordinance.

Enacted by the Legislative Council.

### 1. Short title and commencement

- (1) This Ordinance may be cited as the Dutiable Commodities (Amendment) Ordinance 2001.
- (2) This Ordinance shall come into operation on a day to be appointed by the Secretary for Commerce and Industry by notice published in the Gazette.

### 2. Interpretation

Section 2(1) of the Dutiable Commodities Ordinance (Cap. 109) is amended by adding—

““electronic record” (電子紀錄) has the meaning given to that term in section 2(1) of the Electronic Transactions Ordinance (Cap. 553);

““information” (資料) has the meaning given to that term in section 2(1) of the Electronic Transactions Ordinance (Cap. 553);

““information system” (資訊系統) has the meaning given to that term in section 2(1) of the Electronic Transactions Ordinance (Cap. 553);

““recognized electronic service” (認可服務) means a service for the interchange of electronic records that is provided by a specified electronic service provider;

““security device” (保安裝置) means a device issued to a person to be used for authenticating that person as the sender of information using a recognized electronic service;

“認可服務”(recognized electronic service)指由某名指明服務提供者提供的電子紀錄交換服務；”。

### 3. 加入第 IA 部

現加入——

#### “第 IA 部

採用電子紀錄以及有關程序

#### 3A. 指明服務提供者及指明合資格代理人

(1) 工商局局長可藉在憲報刊登的公告，指明任何人為本條例所指的認可服務的提供者。

(2) 工商局局長可藉在憲報刊登的公告，指明任何人符合資格接受委任，在以下事情上擔任任何人的代理人——

- (a) 根據本條例利用認可服務向關長發送資料；或
- (b) 接收關長根據本條例利用該服務發送的資料。

(3) 根據第(1)或(2)款刊登的公告不是附屬法例。

#### 3B. 關於以認可服務發送資料的推定

(1) 如關長接收到的資料，是利用某認可服務發送的，則顯示該資料的發送人的身分已藉某保安裝置經核證的證據，在沒有相反證據的情況下，是獲發給該裝置的人已作出(a)或(b)段(視屬何情況而定)所述的作為的證明——

- (a) 提交該資料；
- (b) 作出該資料中載有的陳述、申報或聲明。

“specified electronic service provider”(指明服務提供者) means a person specified under section 3A(1);

“specified eligible agent”(指明合資格代理人) means a person specified under section 3A(2);”。

### 3. Part added

The following is added—

#### “PART IA

USE OF ELECTRONIC RECORDS AND PROCEDURES

#### 3A. Specified electronic service providers and eligible agents

(1) The Secretary for Commerce and Industry may, by notice published in the Gazette, specify a person to be a provider of a recognized electronic service under this Ordinance.

(2) The Secretary for Commerce and Industry may, by notice published in the Gazette, specify a person who is eligible to accept appointment to act as an agent for any person—

- (a) in sending information to the Commissioner under this Ordinance using a recognized electronic service; or
- (b) in receiving information that has been sent by the Commissioner under this Ordinance using a recognized electronic service.

(3) A notice issued under subsection (1) or (2) is not subsidiary legislation.

#### 3B. Presumption regarding information sent by recognized electronic service

(1) Where information received by the Commissioner was sent using a recognized electronic service, evidence that shows that the identity of the sender of the information was authenticated by the use of a security device is, in the absence of evidence to the contrary, proof that the person issued with the security device—

- (a) furnished the information; or
- (b) made any statement or declaration contained in the information.

(2) 如關長接收到的資料，是由按照第 3D 條獲授權的指明合資格代理人利用某認可服務發送的，則在該資料中點名為提交該資料或作出該資料中載有的陳述、申報或聲明的人的人，在沒有相反證據的情況下，須就本條例的目的視為作出 (a) 或 (b) 段 (視屬何情況而定) 所述的作為的人——

- (a) 提交該資料；  
(b) 作出該資料中載有的陳述、申報或聲明。

### 3C. 保安裝置的妥善保管

(1) 獲發給保安裝置的人不得授權或容許其他人在與根據本條例利用認可服務向關長發送資料有關連的情況下，使用該保安裝置。

(2) 獲發給保安裝置的人須採取一切合理步驟和作出應盡的努力，以防止其他人在與根據本條例利用認可服務向關長發送資料有關連的情況下，使用該保安裝置。

(3) 任何人違反第 (1) 或 (2) 款，即屬犯罪，可處第 5 級罰款及監禁 6 個月。

### 3D. 指明合資格代理人的責任

(1) 任何指明合資格代理人不得代表其他人利用認可服務發送資料，但如他已獲該其他人以書面授權如此行事，則屬例外。

(2) 任何人違反第 (1) 款，即屬犯罪，可處第 3 級罰款。”。

### 4. 規例

第 6(1) 條現予修訂，加入——

“(ea) 由關長為須就本條例適用的貨品提供的資料的提供，指明形式或規定；”。

### 5. 牌照及許可證的批予

第 7(1)(b)(iii) 條現予修訂，廢除“以面交方式或掛號郵遞方式”。

(2) Where information received by the Commissioner was sent using a recognized electronic service by a specified eligible agent who has obtained an authorization in accordance with section 3D, a person named in the information as the person who furnished the information or who made a statement or declaration contained in the information is, in the absence of evidence to the contrary, regarded for the purposes of this Ordinance as the person who—

- (a) furnished the information; or  
(b) made the statement or declaration contained in the information.

### 3C. Safe-keeping of security device

(1) A person who has been issued with a security device shall not authorize or allow any other person to use the device in connection with the sending of information to the Commissioner under this Ordinance using a recognized electronic service.

(2) A person who has been issued with a security device shall take all reasonable steps and exercise due diligence to prevent any other person from using the device in connection with the sending of information to the Commissioner under this Ordinance using a recognized electronic service.

(3) A person who contravenes subsection (1) or (2) commits an offence and is liable to a fine at level 5 and to imprisonment for 6 months.

### 3D. Duty of specified eligible agent

(1) A specified eligible agent shall not send on behalf of any person information using a recognized electronic service unless the agent has obtained from the person an authorization in writing to do so.

(2) A person who contravenes subsection (1) commits an offence and is liable to a fine at level 3.”.

### 4. Regulations

Section 6(1) is amended by adding—

“(ea) the Commissioner to specify any form or requirement for giving information required to be given in respect of any goods to which this Ordinance applies;”.

### 5. Grant of licences and permits

Section 7(1)(b)(iii) is amended by repealing “either personally or by registered post”.

## 6. 牌照及許可證的申請

第 8(b) 條現予修訂，廢除“親身或以書面方式”。

## 7. 請求書及許可證的登記冊

第 9 條現予修訂，廢除自“副本，”起至“沒有申”為止的所有字句而代以——  
“文本，均須備存於獲授權發出有關的許可證的人員管轄下，如在通常備存該等請求書或文本的地方沒有某份申領許可證的請求書或某份許可證的文本，即為無人申”。

## 8. 屬非可閱形式的簿冊及文件等

(1) 第 11A(2) 條現予修訂——

(a) 廢除“簿冊或文件並非以可閱形式”而代以“牌照、許可證、簿冊或其他文件(“有關項目”)並非以可閱形式發出或”；

(b) 廢除所有“簿冊或文件”而代以“有關項目”。

(2) 第 11A 條現予修訂，加入——

“(3) 在不影響第(2)款的一般性的原則下，如香港海關人員根據第 11(1)(a) 條進入某處所或地方，則——

(a) 本條例賦予的要求交出某牌照、許可證、簿冊或其他文件(“有關項目”)的權力，須解釋為包括要求在該處所或地方內以可閱形式交出屬第(4)款指明的種類並關乎該有關項目的資料的權力；

(b) 本條例賦予的為查驗而檢查、移走和扣留某有關項目或查驗和複製該有關項目的權力，須解釋為包括——

(i) 要求以可取走形式並以可閱或能夠在電腦上檢索的形式，交出屬第(4)款指明的種類並關乎該有關項目的資料的權力；及

(ii) 取走以第(i)節指明的形式交出的資料的權力。

## 6. Applications for licences and permits

Section 8(b) is amended by repealing “either personally or in writing”.

## 7. Register of requisitions and permits

Section 9 is amended by repealing—

“entered in a book or books in the office of the officer authorized to issue the permit, and the absence of a requisition or copy therefrom”

and substituting—

“kept under the control of the officer authorized to issue the permit, and the absence of any requisition or copy from its usual place of keeping”.

## 8. Books and documents, etc. in non-legible form

(1) Section 11A(2) is amended—

(a) by repealing “book or document” where it first appears and substituting “licence, permit, book or other document was issued or”;

(b) by repealing “book or document” where it secondly and last appears and substituting “licence, permit, book or other document”.

(2) Section 11A is amended by adding—

“(3) Without affecting the generality of subsection (2), where any premises or place have been entered under section 11(1)(a), a power conferred by this Ordinance—

(a) to require the production of any licence, permit, book or other document shall be construed as including the power to require that any information of a kind specified in subsection (4) and relating to such licence, permit, book or other document be produced in the premises or place in a legible form;

(b) to inspect, remove and detain for the purposes of examination, or to examine and copy, any licence, permit, book or other document shall be construed as including the power—

(i) to require that any information of a kind specified in subsection (4) and relating to such licence, permit, book or other document be produced in a form in which it can be taken away and in which it is either legible or capable of being retrieved on a computer; and

(ii) to take away the material so produced.

- (4) 為第(3)款的目的而指明的資料是以下資料——
- 以電子紀錄形式，儲存於香港海關人員根據第11(1)(a)條進入的處所或地方內或可自該處所或地方取用的資料；
  - 載於在香港海關人員根據第11(1)(a)條進入的處所或地方發現的任何裝置內並能夠以電子紀錄形式檢索的資料。”。

#### 9. 進出口陳述書

- 第22(1)條現予修訂，廢除“7”而代以“14”。
- 第22(2)條現予修訂，廢除“7”而代以“14”。
- 第22條現予修訂，加入——

“(7) 如有以下情況，則第(1)款中須就由某船舶、飛機或車輛運載的本條例適用的貨品提交陳述書的規定，須視作已獲遵從——

- 某人已利用指明團體提供的服務，為《進出口(登記)規例》(第60章，附屬法例)第11或(如適當的話)12條的目的，呈交一份以該船舶、飛機或車輛輸入或輸出的貨物的艙單；
  - 該艙單載有在須根據第(1)款就該等貨品提交的陳述書內須載有的詳情；而
  - 該艙單是在第(1)款指明的就該等貨品提交陳述書的限期內呈交的。
- (8) 儘管有第(7)款的規定，關長可藉給予第(1)款適用的某人書面通知，要求提交第(1)款所指的陳述書；如某人獲給予上述通知——
- 第(1)款所指的陳述書須按照該款提交，但提交限期是該通知送達後的14天；
  - 第(5)款須就沒有遵從本款一事而適用，猶如第(5)款就沒有遵從第(1)款一事而適用一樣。

- (4) The information specified for the purposes of subsection (3) is information that is—

- stored in the form of an electronic record in or accessible from the premises or place entered under section 11(1)(a); or
- contained in any device found in the premises or place entered under section 11(1)(a) and that is capable of being retrieved in the form of an electronic record.”.

#### 9. Import and export statements

- Section 22(1) is amended by repealing “7” and substituting “14”.
- Section 22(2) is amended by repealing “7” and substituting “14”.
- Section 22 is amended by adding—

“(7) The requirement under subsection (1) to furnish a statement in relation to goods to which this Ordinance applies that are imported or exported in any ship, aircraft or vehicle shall be regarded as having been complied with if—

- a manifest of the cargo imported or exported in the ship, aircraft or vehicle is lodged for the purposes of regulation 11 or 12 (as may be appropriate) of the Import and Export (Registration) Regulations (Cap. 60 sub. leg.) using services provided by a specified body;
- the manifest contains such particulars in relation to the goods as is required to be contained in a statement furnished to the Commissioner under subsection (1); and
- the manifest is lodged within the period specified in subsection (1) for the furnishing of a statement under that subsection in relation to the goods.

(8) Despite subsection (7), the Commissioner may, by notice in writing given to any person to whom subsection (1) applies, require that a statement as required under subsection (1) be furnished and, if such a notice is given—

- a statement as required under subsection (1) shall be furnished to the Commissioner within 14 days after service of the notice but otherwise in accordance with that subsection;
- subsection (5) shall apply in relation to a failure to comply with this subsection as it applies in relation to a failure to comply with subsection (1).

(9) 如有以下情況，則第(2)款中須就某船舶或飛機提交陳述書的規定，須視作已獲遵從——

- (a) 某人已利用指明團體提供的服務，為《進出口(登記)規例》(第60章，附屬法例)第11或(如適當的話)12條的目的，呈交一份以該船舶或飛機輸入或輸出的貨物的倉單；而
- (b) 該倉單是在第(2)款指明的就該船舶或飛機提交陳述書的限期內呈交的。

(10) 儘管有第(9)款的規定，關長可藉給予第(2)款適用的某人書面通知，要求提交第(2)款所指的陳述書；如某人獲給予上述通知——

- (a) 第(2)款所指的陳述書須按照該款提交，但提交限期是該通知送達後的14天；
- (b) 第(5)款須就沒有遵從本款一事而適用，猶如第(5)款就沒有遵從第(2)款一事而適用一樣。”。

#### 10. 稅款的評定

第26(2)條現予修訂——

- (a) 在(c)段中，廢除句號而代以“；或”；
- (b) 加入——

“(d) 以電子紀錄形式發送至該人。”。

#### 11. 失實陳述、隱瞞、移走貨品、污損牌照或許可證

第36(1)條現予修訂，廢除“，或提供任何不正確的資料，不論其為以口頭或書面方式作出或提供者”而代以“(不論該陳述或申報採用何種形式)，或提供任何不正確的資料(不論該資料採用何種形式)”。

#### 12. 加入條文

現加入——

(9) The requirement under subsection (2) to furnish a statement in relation to goods to which this Ordinance applies in the case of a ship or aircraft that arrives in or departs from Hong Kong shall be regarded as having been complied with if—

- (a) a manifest of the cargo imported or exported in the ship or aircraft is lodged for the purposes of regulation 11 or 12 (as may be appropriate) of the Import and Export (Registration) Regulations (Cap. 60 sub. leg.) using services provided by a specified body; and
- (b) the manifest is lodged within the period specified in subsection (2) for the furnishing of a statement under that subsection in relation to the goods.

(10) Despite subsection (9), the Commissioner may, by notice in writing given to any person to whom subsection (2) applies, require that a statement as required under subsection (2) be furnished and, if such a notice is given—

- (a) a statement as required under subsection (2) shall be furnished to the Commissioner within 14 days after service of the notice but otherwise in accordance with that subsection;
- (b) subsection (5) shall apply in relation to a failure to comply with this subsection as it applies in relation to a failure to comply with subsection (2).”.

#### 10. Assessment of duty

Section 26(2) is amended—

- (a) in paragraph (c), by repealing the full stop and substituting “; or”;
- (b) by adding—

“(d) if sent to him in the form of an electronic record.”.

#### 11. Misrepresentation, concealment, removal of goods, and defacement of licence or permit

Section 36(1) is amended by repealing “whether or not such statement, declaration or information is made verbally or in writing” and substituting “however made or furnished”.

#### 12. Section added

The following is added—

## “42A. 電子紀錄內容證明

(1) 凡任何文件看來是——

(a) 由政府某個資訊系統以電子紀錄形式發送的資料的紀錄的文本，或由政府某個資訊系統接收的採用電子紀錄形式的資料的紀錄的文本，而該文本是從政府其中一個資訊系統生產的；及

(b) 由關長核證的，

則該文件在根據本條例進行的任何法律程序中在法庭或裁判官席前一經出示，即須接納為證據而無須再加證明。

(2) 如某文件根據第(1)款在法庭或裁判官席前出示並獲接納為證據，則——

(a) 該法庭或裁判官在相反證明成立之前須推定——

(i) 該文件是由關長核證的；

(ii) 該文件是以電子紀錄形式發送的有關資料的紀錄的真確文本；及

(iii) 該紀錄是於該文件所提述的時間妥為製備的；及

(b) 該文件是有關發行人利用認可服務發送的資料的內容的證據。

(3) 如某文件根據第(1)款在法庭或裁判官席前出示並獲接納為證據，則該法庭或裁判官如認為適當，可主動或在法律程序中的任何一方提出申請時，傳召核證該文件的人和就該文件的標的事項訊問該人。”

## 13. “文本”取代“副本”

第11A(2)、42、48A(9)(a)及49條現予修訂，廢除所有“副本”而代以“文本”。

## 摘要說明

本條例草案旨在修訂《應課稅品條例》(第109章) (“該條例”)，致使可使用香港海關關長 (“關長”) 就根據該條例發送或接收資料而認可的個別電子服務。本條例草案亦就該條例下一般地使用電子紀錄作出雜項修訂。

## “42A. Proof of contents of electronic record

(1) A document—

(a) purporting to be a copy, produced from one of the Government's information systems, of the record of any information sent or received by a Government information system in the form of an electronic record; and

(b) purporting to be certified by the Commissioner, shall be admitted in any proceedings under this Ordinance before a court or magistrate on its production without further proof.

(2) Where a document is produced and admitted as evidence under subsection (1)—

(a) the court or magistrate before which it is produced shall, until the contrary is proved, presume that—

(i) it was certified under subsection (1)(b);

(ii) the document is a true copy of the record of information so sent; and

(iii) the record was duly made at the time referred to in the document; and

(b) the document is evidence of the contents of the information sent by the sender.

(3) Where a document is produced and admitted as evidence under subsection (1), the court or magistrate may, if it or he thinks fit, on its or his own motion or on the application of any party to the proceedings, summon the person who certified the document and examine him as to its subject-matter.”

## 13. “文本” substituted for “副本”

Sections 11A(2), 42, 48A(9)(a) and 49 are amended by repealing “副本” wherever it appears and substituting “文本”.

## Explanatory Memorandum

The purpose of this Bill is to amend the Dutiable Commodities Ordinance (Cap. 109) (“the Ordinance”) to allow for the use of a particular electronic service that is recognized by the Commissioner of Customs and Excise (“the Commissioner”) in sending information, or receiving of information sent, under the Ordinance and to make other miscellaneous amendments relating to the use of electronic records generally under the Ordinance.