

C073E

Amend the Dutiable Commodities Ordinance to provide for the presumption of dutiability of light diesel oil based on its sulphur content.

Enacted by the Legislative Council.

1. Short title

This Ordinance may be cited as the Dutiable Commodities (Amendment) Ordinance 2000.

2. Presumptions

Section 40 of the Dutiable Commodities Ordinance (Cap. 109) is amended by adding---

"(ca) any light diesel oil found in the fuel tank of a motor vehicle and having a sulphur content in excess of that stipulated in Schedule 1 to the Air Pollution Control (Motor Vehicle Fuel) Regulation (Cap. 311 sub. leg.) is dutiable goods unless the circumstances are such that the exemption under regulation 12(1)(n), (p) or (pa) of the Dutiable Commodities Regulations (Cap. 109 sub. leg.) applies;"

Explanatory Memorandum

The object of this Bill is to extend the presumptions under the Dutiable Commodities Ordinance (Cap. 109) so that, subject to specific exceptions, light diesel oil with an excessive sulphur content is presumed to be dutiable goods.