

立法會
Legislative Council

LC Paper No. LS 37/00-01

**Paper for the House Committee Meeting of the
Legislative Council
on 8 December 2000**

**Legal Service Division Report on
Resolution under section 4(2) of the
Dutiable Commodities Ordinance (Cap. 109)**

The Secretary for the Treasury has given notice to move a motion at the meeting of the Legislative Council on 20 December 2000. The purpose of the motion is to seek the Council's approval to extend the existing concessionary duty rate (i.e. at \$1.11 per litre) on ultra low sulphur diesel (ULSD) to 30 June 2001.

2. On 27 June 2000, the Council passed a resolution to amend Part III of Schedule 1 to the Dutiable Commodities Ordinance (L.N. 233 of 2000 refers). A duty for ULSD was introduced at the following rates -

- (a) \$1.11 per litre from 7 July 2000 to 31 December 2000;
- (b) \$2.00 per litre from 1 January 2001 to 31 December 2001; and
- (c) \$2.89 per litre from 1 January 2002 onwards.

3. The duty on regular light diesel oil is higher than ULSD. Currently, the rate for light diesel oil is at \$2.00 per litre. With effect from 1 January 2001, the duty on regular light diesel oil will be \$2.89 per litre.

4. The Administration now proposes to extend the concessionary period for ULSD for half a year. The proposed rate is as follows -

- (a) \$1.11 per litre until 30 June 2001;
- (b) \$2.00 per litre from 1 July 2001 to 31 December 2001; and
- (c) \$2.89 per litre from 1 January 2002 onwards.

5. The legal and drafting aspects of the proposed Resolution are in order.

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