

LN244E

L. N. 244 of 2000

DUTIABLE COMMODITIES (EXEMPTED QUANTITIES) NOTICE

(Made under regulation 12(1) (ea) of the Dutiable Commodities Regulations (Cap. 109 sub. leg.))

1. Quantities of alcoholic liquor and tobacco exempted from duty

(1) For the purpose of section 34A of the Ordinance and regulation 12(1) (ea) of the Dutiable Commodities Regulations (Cap. 109 sub. leg.), alcoholic liquor and tobacco that is either---

(a) imported for his own use and in his baggage by a passenger of any ship, aircraft, train or vehicle; or

(b) bought for his own use by such passenger at a licensed warehouse located at any place approved by the Commissioner in the arrival area at an entry point in Hong Kong, shall be exempted from duty in accordance with this section.

(2) In the case of a passenger who---

(a) holds a Hong Kong identity card;

(b) is of the age of 18 or above; and

(c) has spent 24 hours or longer outside Hong Kong,

alcoholic liquor and tobacco referred to in subsection (1) shall be exempted from duty to the extent of---

(i) one litre of still wine; and

(ii) 100 cigarettes or 25 cigars or 125 grammes of other manufactured tobacco.

(3) In the case of a passenger who---

(a) does not hold a Hong Kong identity card; but

(b) is of the age of 18 or above,

alcoholic liquor and tobacco referred to in subsection (1) shall be exempted from duty to the extent of---

(i) one litre of alcoholic liquor; and

(ii) 200 cigarettes or 50 cigars or 250 grammes of other manufactured tobacco.

John C. TSANG

Commissioner of Customs and Excise

21 July 2000

Explanatory Note

This notice specifies the quantities of alcoholic liquor and tobacco that the Commissioner of Customs and Excise determines to be exempted from duty under the Dutiable Commodities Regulations (Cap. 109 sub. leg.) if imported, or bought at an entry point, by a passenger of a ship, aircraft, train or vehicle for his own use.