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1 June 2002

Ms Connie Szeto
Clerk to Bills Committee
Legislative Council Secretariat
Legislative Council Building
8 Jackson Road
Central, Hong Kong

Dear Ms Szeto,

**Bills Committee on Revenue Bill 2002 and Revenue (No.2) Bill 2002
Follow-up to meeting on 23 May 2002**

I write in response to paragraph 1(b) of your letter of 23 May.

In the event that the Revenue Bill 2002 were not to be passed by the Legislative Council, the Administration would refund the excess duty collected in accordance with section 6 of the Public Revenue Protection Ordinance (Cap 120). I set out the course of action in the following paragraphs.

We assume that the Second Reading for the Revenue Bill 2002 will resume on 26 June. In case the Bill were not to be passed by the Legislative Council on 26 June, a notification to the effect that the Bill had been rejected by the Legislative Council would be published in Part B of Legal Supplement No.2, in accordance with section 5(2) of Cap.120. The Administration would arrange for such gazettal on 27 June.

Pursuant to the notification, the Public Revenue Protection (Revenue) Order 2002 (the Order) would expire and cease to be in force with effect from 27 June, when the duty rate on wine would revert to 60%. The Customs and Excise Department would arrange to refund to duty-payers any excess that they had paid based on the rate of 80% during the period in which the Order was effective.

The Customs and Excise Department would identify the licensees who had paid excess duty based on the dutiable commodities permits for the wine in question and invite them in writing to contact the Department for refund. The Department would also issue a press release to invite those incoming passengers who had paid excess duty at boundary control points to contact the Department for refund. The Department would check individuals' eligibility for refund against its duty payment records. The Department estimates that on average, each eligible refund request would be completed within two weeks of the day on which the request had been lodged.

Yours sincerely,

(Martin Glass)
for Secretary for the Treasury

c.c.

Commissioner of Customs and Excise

(Attn: Mr Simon Wong)

Law Draftsman

(Attn: Miss Miranda Ng)