

C011-E

A BILL To Amend the Dutiable Commodities (Exempted Quantities) Notice to reduce the quantities of alcoholic liquor and tobacco exempted from duty.

Enacted by the Legislative Council.

1. Short title

This Ordinance may be cited as the Revenue (No. 2) Ordinance 2002.

Dutiable Commodities (Exempted Quantities) Notice

2. Quantities of alcoholic liquor and tobacco  
exempted from duty

Section 1(2) of the Dutiable Commodities (Exempted Quantities) Notice (Cap. 109 sub. leg.) is amended---

(a) in paragraph (i), by repealing "one litre" and substituting "750 millilitres";

(b) in paragraph (ii), by repealing "100 cigarettes or 25 cigars or 125" and substituting "60 cigarettes or 15 cigars or 75".

Explanatory Memorandum

This Bill amends the Dutiable Commodities (Exempted Quantities) Notice (Cap. 109 sub. leg.) to give effect to the proposal in the Budget introduced by the Government for the 2002--2003 financial year to reduce the duty-free quantities of alcoholic liquor and tobacco which a Hong Kong resident may bring into Hong Kong for his own use.