

**立法會**  
*Legislative Council*

LC Paper No. LS 78/01-02

**Paper for the House Committee Meeting  
on 26 April 2002**

**Legal Service Division Report on  
Revenue Bill 2002**

**Object of the Bill**

To implement the proposal in the Budget for the 2002-03 financial year to increase the duty on wine.

**LegCo Brief Reference**

2. FIN CR 2/7/2201/01 and FIN CR 6/7/2201/01 issued by the Finance Bureau on 12 April 2002.

**Date of First Reading**

3. 17 April 2002.

**Comments**

4. The Bill intends to implement the proposal in paragraph 75 of the Budget Speech by amending the Dutiable Commodities Ordinance (Cap. 109) to increase the rate of duty on wine from 60 % to 80%.

5. As a revenue protection measure, the Bill was set out in the Schedule to the Public Revenue Protection (Revenue) Order 2002 (L.N. 28 of 2002) ("the Order"). The Order came into force at 2.30 p.m. on 6 March 2002, the day of the Budget Speech. Members may refer to our report on the Order which was considered at the House Committee meeting on 22 March 2002 (LC Paper No. LS 64/01-02).

**Consultation**

6. No consultation with the public or with any LegCo Panel or Committee has been carried out.

**Conclusion**

7. The Bill is legally in order. Subject to Members' views, the Bill is ready for resumption of the Second Reading debate.

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Bill/B/23/01-02