

**立法會**  
**Legislative Council**

LC Paper No. LS 79/01-02

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

**Legal Service Division Report on  
Revenue (No. 2) Bill 2002**

**Object of the Bill**

To implement the proposal in the Budget for the 2002-03 financial year to reduce the quantities of alcoholic liquor and tobacco exempted from duty.

**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 76 of the Budget Speech by amending the Dutiable Commodities (Exempted Quantities) Notice (Cap. 109 sub. leg.). The Bill proposes that 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 who holds a Hong Kong identity card, is of the age of 18 or above and has spent 24 hours or longer outside Hong Kong; or
- (b) bought for his own use by such passenger at a licensed warehouse located at any place approved by the Commissioner of Customs and Excise in the arrival area at any entry point in Hong Kong,

shall be exempted from duty to the extent of—

- (a) 750 millilitres of still wine (instead of the existing one litre); and
- (b) 60 cigarettes or 15 cigars or 75 grammes of other manufactured tobacco (instead of the existing 100 cigarettes or 25 cigars or 125 grammes of other manufactured tobacco).

### **Public consultation**

- 5. No public consultation has been carried out.

### **Consultation with LegCo Panels/Committees**

- 6. No consultation 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.

Prepared by

Wong Sze-man, Bernice  
Assistant Legal Adviser  
Legislative Council Secretariat  
16 April 2002

Bill/B/24/01-02