HONG KONG SPECIAL ADMINISTRATIVE REGION

Ordinance No. 18 of 2002



TUNG Chee-hwa Chief Executive 4 July 2002

An Ordinance to amend the Dutiable Commodities (Exempted Quantities) Notice to reduce the quantities of alcoholic liquor and tobacco exempted from duty.

[5 July 2002]

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".