

CB(1)168/04-05(03)



Individual Section Mode

Previous section of
enactment

Next section of
enactment

Switch language

Back to the List of
Laws

Contents of Section



Chapter:	109	Title:	DUTIABLE COMMODITIES ORDINANCE	Gazette Number:	
Section:	4	Heading:	Duty	Version Date:	30/06/1997

PART II

GENERAL

(1) Duty shall be assessed and payable on dutiable goods and refunded in respect of such goods at the rates and in the manner set out in Schedule 1.

(2) The Legislative Council may by resolution amend Schedule 1 and in particular, may amend it-

- (a) to impose any duty on any dutiable goods or any class of dutiable goods;
- (b) to increase, decrease, recast, abolish, vary, waive or remit whether generally or particularly any duty imposed therein to any extent whatever;
- (c) to impose new duties on any dutiable goods or class of dutiable goods, including goods that are already in Hong Kong at the time such new duties are imposed; or
- (d) to empower the Commissioner-
 - (i) to make refunds of duty in any particular case or generally;
 - (ii) to assess duty on any dutiable goods not specified in Schedule 1; or
 - (iii) to assess duty on a quantity, as specified in Schedule 1, of dutiable goods at a rate so specified.

(Replaced 66 of 1986 s. 5. Amended 46 of 1996 s. 4)

Previous section of
enactment

Next section of
enactment

Switch language

Back to the List of
Laws