

立法會
Legislative Council

LC Paper No. LS45/06-07

**Paper for the House Committee Meeting
on 9 March 2007**

**Legal Service Division Report on
Subsidiary Legislation Gazetted on 2 March 2007**

Date of tabling in LegCo : 7 March 2007

Amendment to be made by : 28 March 2007 (or 25 April 2007 if extended by resolution)

Dutiable Commodities Regulations (Cap. 109 sub. leg. A)

Dutiable Commodities (Exempted Quantities) (Amendment) Notice 2007 (L.N. 34)

By this Notice made by the Commissioner for Customs and Excise under regulation 12(1)(ea) of the Dutiable Commodities Regulations (Cap. 109 sub. leg. A), subsections (2)(i) and (3)(ii) of section 1 of the Dutiable Commodities (Exempted Quantities) Notice (Cap. 109 sub. leg. G) are amended. The amendments are to give effect to the proposals in the Budget introduced by the Financial Secretary for the 2007-2008 financial year relating to duties on alcoholic liquor and tobacco (paragraph 71 of the Budget Speech). The proposals are to increase the quantity of duty-free alcoholic liquor that a Hong Kong resident may bring into Hong Kong for his own use and reduce the quantity of duty-free tobacco which a visitor to Hong Kong may bring into Hong Kong for his own use as follows:-

Persons applicable	Quantities duty-free prior to amendment	Quantities duty-free after amendment
for a passenger of the age of 18 or above, holding a Hong Kong identity card and having spent 24 hours or longer outside Hong Kong	750 millilitres of still wine	1 litre of alcoholic liquor
for a passenger of the age of 18 or above not holding a Hong Kong identity card	200 cigarettes or 50 cigars or 250 grammes of other manufactured tobacco	60 cigarettes or 15 cigars or 75 grammes of other manufactured tobacco

The duty-free quantities will after the amendments be the same for Hong Kong residents and visitors.

2. This Notice shall come into operation on 1 April 2007.

Tax Reserve Certificates (Fourth Series) Rules (Cap. 289 sub. leg. A)
Tax Reserve Certificates (Rate of Interest) (No. 2) Notice 2007 (L.N. 35)

3. This Notice is made by the Secretary for Financial Services and the Treasury under rule 7(2)(h) of the Tax Reserve Certificates (Fourth Series) Rules (Cap. 289 sub. leg. A). It fixes the rate of interest payable on tax reserve certificates issued on or after 5 March 2007 at 2.600% per annum. The Schedule to the Tax Reserve Certificates (Rate of Interest)(Consolidation) Notice (Cap. 289 sub. leg. B) is consequentially amended by inserting “and before 5 March 2007” in item 156 and adding the new rate as item 157.

4. Neither the public nor any Panel of the LegCo has been consulted on the two Notices. No difficulties have been identified in the legal or drafting aspects of the subsidiary legislation reported.

Prepared by

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5 March 2007