

L.N. 34 of 2007**DUTIABLE COMMODITIES (EXEMPTED QUANTITIES)
(AMENDMENT) NOTICE 2007**

(Made by the Commissioner of Customs and Excise under regulation 12(1)(*ea*) of the Dutiable Commodities Regulations (Cap. 109 sub. leg. A))

1. Commencement

This Notice shall come into operation on 1 April 2007.

2. Quantities of alcoholic liquor and tobacco exempted from duty

Section 1 of the Dutiable Commodities (Exempted Quantities) Notice (Cap. 109 sub. leg. G) is amended—

- (a) by repealing subsection (2)(i) and substituting—
“(i) one litre of alcoholic liquor; and”;
- (b) by repealing subsection (3)(ii) and substituting—
“(ii) 60 cigarettes or 15 cigars or 75 grammes of other manufactured tobacco.”.

Timothy H. M. TONG
Commissioner of Customs and
Excise

26 February 2007

Explanatory Note

This Notice amends the Dutiable Commodities (Exempted Quantities) Notice (Cap. 109 sub. leg. G) to give effect to the proposals in the Budget introduced by the Government for the 2007–2008 financial year relating to duties on alcoholic liquor and tobacco. The proposals are to allow a Hong Kong resident to bring no more than 1 litre of duty-free alcoholic liquor into Hong Kong for his own use and to reduce the quantities of duty-free tobacco which a visitor to Hong Kong may bring into Hong Kong for his own use to those applicable to Hong Kong residents.