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中華人民共和國香港特別行政區政府總部食物及衛生局
Food and Health Bureau, Government Secretariat
The Government of the Hong Kong Special Administrative Region
The People's Republic of China

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Legislative Council Secretariat
Legislative Council Building
8 Jackson Road, Central
(Attn: Ms Debbie YAU)

13 May 2010

Dear Ms YAU,

**Subcommittee on Dutiable Commodities (Exempted Quantities)
(Amendment) Notice 2010
Draft Report of the Subcommittee**

Thank you for your letter of 11 May 2010 inviting the Administration to clarify its position with regard to the arrangement under the Amendment Notice on duty free concessions for cigarettes brought by incoming passengers into Hong Kong. Please find our clarifications as follows.

Under the Dutiable Commodities (Exempted Quantities) Notice (Cap. 109 sub. leg. G), it is not unlawful for incoming passengers to bring into Hong Kong unopened packets of cigarettes, but duty must be paid for any amount exceeding the duty free limit of 19 cigarettes for each passenger.

The exempted quantity under the Dutiable Commodities (Exempted Quantities) Notice (Cap. 109 sub. leg. G) applies to each individual passenger provided that the duty free tobacco is imported or bought by the passenger for the passenger's own use.

For example, if two incoming passengers traveling together bring into Hong Kong one un-opened packet of 20 cigarettes and one opened packet of 18 cigarettes for their own use, the one carrying 20 cigarettes will need to pay duty for 1 cigarette and no duty is payable for the 18 cigarettes carried by the other passenger.

I hope the above helps to make our position clear. Thank you for your attention.

Yours Sincerely,


(Miss Anita Chan Suk Wah)
For Secretary for Food and Health

c.c. FSTB(Ms Joan Hung)

Hong Kong Customs(Ms Linda Tsui)

Director of Health(Dr Ronald Lam)