



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

*Our ref* : FH CR 1/4041/05

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Hon. WONG Ting-kwong, BBS, JP  
Room 423, West Wing,  
Central Government Offices,  
11 Ice House Street, Central

25 May 2010

Dear Hon. WONG,

**Request to clarify the arrangement on duty free concessions  
for cigarettes brought by incoming passengers into Hong Kong**

Thank you for your letter to the Secretary for Food and Health dated 17 May, expressing your concerns on the Dutiable Commodities (Exempted Quantities) (Amendment) Notice.

You have asked the Administration to clarify whether the Dutiable Commodities (Exempted Quantities) (Amendment) Notice regulates the quantity of cigarettes carried by each individual incoming passenger, i.e. whether such a passenger must pay duty for any amount exceeding the duty free limit of 19 cigarettes prescribed for each passenger. Our clarifications are as follows.

As the Undersecretary for Food and Health explained at the meeting of the Subcommittee on the Dutiable Commodities (Exempted Quantities) (Amendment) Notice on 6 May and as elaborated in our reply to the Subcommittee's secretary on 13 May, the Dutiable Commodities (Exempted Quantities) Notice (Cap. 109 sub. leg. G) (the Notice) sets out the exempted quantities of tobacco that apply to each individual passenger and it is also stipulated in the Notice that the duty free tobacco must be imported or bought by the passenger for the passenger's own use.

Any amount exceeding the duty free limit of 19 cigarettes carried by an individual passenger, regardless of whether the packet containing the cigarettes is sealed or opened, will be subject to duty payment. The quantities of tobacco carried by any accompanying passengers do not affect the individual passenger's responsibility to pay duty. The Customs and Excise Department (C&ED) will take enforcement action in accordance with the Notice.

We very much agree with you that the new measure must be clearly defined. The Notice has clearly stipulated the quantity of duty-free tobacco that each individual passenger can bring into Hong Kong as well as the conditions for exemption of duty. The C&ED will conduct extensive publicity activities before the implementation of the new measure, e.g. making announcements via the media and at border control points, as well as notifying the tourism industry and overseas countries, so as to ensure that both the public and incoming passengers are well-prepared for the new measure. Meanwhile, the C&ED will also make sure its frontline officers are well-versed in the new legal requirements, so that the new measure would be implemented smoothly and achieve our policy objective of minimizing the harmful effects of tobacco products.

We thank you again for your interest in the Dutiable Commodities (Exempted Quantities) (Amendment) Notice.

Yours sincerely,



(Miss Anita Chan)  
for Secretary for Food and Health

c.c.

Financial Services and the Treasury Bureau (Attn: Ms Joan HUNG)

Customs and Excise Department (Attn: Ms Linda TSUI)

Director of Health (Attn: Dr Ronald LAM)

Secretary for the Subcommittee on the Dutiable Commodities (Exempted Quantities) (Amendment) Notice (Attn: Ms Debbie YAU)