

L.N. 35 of 2010**DUTIABLE COMMODITIES (EXEMPTED QUANTITIES)
(AMENDMENT) NOTICE 2010**

(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 comes into operation on 1 August 2010.

**2. Quantities of alcoholic liquor and tobacco
exempted from duty**

(1) The heading of section 1 of the Dutiable Commodities (Exempted Quantities) Notice (Cap. 109 sub. leg. G) is amended by repealing “**and tobacco**”.

(2) Section 1(1) is amended by repealing everything after “alcoholic liquor” and substituting—

“that is either—

(*a*) imported by a passenger of any ship, aircraft, train or vehicle for the passenger’s own use and in the passenger’s baggage; or

(*b*) bought by the passenger for the passenger’s own use at a licensed warehouse located at any place approved by the Commissioner in the arrival area at an entry point in Hong Kong,

is exempted from duty in accordance with this section.”.

(3) Section 1(2) is amended by repealing everything after “outside” and substituting—

“Hong Kong,

the alcoholic liquor referred to in subsection (1) is exempted from duty to the extent of 1 litre.”.

(4) Section 1(3) is amended by repealing everything after “18” and substituting—

“or above,

the alcoholic liquor referred to in subsection (1) is exempted from duty to the extent of 1 litre.”.

3. Section 2 added

The following is added—

“2. Quantities of tobacco exempted from duty

(1) For the purpose of section 34A of the Ordinance and regulation 12(1)(*ea*) of the Dutiable Commodities Regulations (Cap. 109 sub. leg. A), tobacco that is either—

- (a) imported by a passenger of any ship, aircraft, train or vehicle for the passenger’s own use and in the passenger’s baggage; or
- (b) bought by the passenger for the passenger’s own use at a licensed warehouse located at any place approved by the Commissioner in the arrival area at an entry point in Hong Kong,

is exempted from duty in accordance with this section.

(2) In the case of a passenger who is of the age of 18 or above, the tobacco referred to in subsection (1) is exempted from duty to the extent specified in one of the following paragraphs—

- (a) 19 cigarettes;
- (b) 1 cigar or 25 grams of cigars;
- (c) 25 grams of other manufactured tobacco.”.

Luke H. L. AU YEUNG
Acting Commissioner of Customs
and Excise

1 April 2010

Explanatory Note

The object of this Notice is to amend the Dutiable Commodities (Exempted Quantities) Notice (Cap. 109 sub. leg. G) (“principal Notice”) to give effect to a proposal in the 2010–2011 Budget.

2. Section 2 amends section 1 of the principal Notice so as to retain the existing exempted quantities specified in respect of alcoholic liquor.

3. Section 3 adds a new section 2 to the principal Notice to reduce the quantities of duty-free tobacco products allowed to be brought into Hong Kong by a passenger of any ship, aircraft, train or vehicle arriving in Hong Kong.