

L.N. 204 of 1999

DUTIABLE COMMODITIES ORDINANCE

RESOLUTION OF THE LEGISLATIVE COUNCIL

Resolution made and passed by the Legislative Council under section 4(2) of the Dutiable Commodities Ordinance (Cap. 109) on 16 July 1999.

Resolved that the Dutiable Commodities Ordinance be amended in Schedule 1---

(a) in Part I---

(i) in paragraph 1, by repealing "Duty" and substituting "Subject to paragraph 3, duty";

(ii) by adding---

"3. (1) Subject to this paragraph, duty payable on liquor bought at designated premises by a passenger entering Hong Kong for his own use is waived provided that the quantity of liquor for which duty is so waived does not exceed the designated quantity applicable to that passenger.

(2) If that passenger, at the same time, imports into Hong Kong liquor which is exempt from duty under regulation 12(1)(e) of the Dutiable Commodities Regulations (Cap. 109 sub. leg.), the designated quantity of liquor for which duty is waived under subparagraph (1) shall be reduced by the quantity of liquor so exempt.

(3) For the purposes of this paragraph---

"designated premises" (指定處所) means premises which are---

(a) located at a place approved by the Commissioner in the arrival area at various entry points in Hong Kong; and

(b) a licensed warehouse;

"designated quantity" (指定分量) means the quantity which is equivalent to that in relation to imported liquor as the Commissioner may determine and publish in the Gazette for which duty is exempt under regulation 12(1)(e) of the Dutiable Commodities Regulations (Cap. 109 sub. leg.).";

(b) in Part II---

(i) in paragraph 1, by repealing "Duty" and substituting "Subject to paragraph 3, duty";

(ii) by adding---

"3. (1) Subject to this paragraph, duty payable on tobacco bought at designated premises by a passenger entering Hong Kong for his own use is waived provided that the quantity of tobacco for which duty is so waived does not exceed the designated quantity applicable to that passenger.

(2) If that passenger, at the same time, imports into Hong Kong tobacco which is exempt from duty under regulation 12(1)(e) of the Dutiable Commodities Regulations (Cap. 109 sub. leg.), the designated quantity of tobacco for which duty is waived

under subparagraph (1) shall be reduced by the quantity of tobacco so exempt.

(3) For the purposes of this paragraph---

"designated premises" (指定處所) means premises which are---

(a) located at a place approved by the Commissioner in the arrival area at various entry points in Hong Kong; and

(b) a licensed warehouse;

"designated quantity" (指定分量) means the quantity which is equivalent to that in relation to imported tobacco as the Commissioner may determine and publish in the Gazette for which duty is exempt under regulation 12(1)(e) of the Dutiable Commodities Regulations (Cap. 109 sub. leg.).".

Ricky FUNG Choi-cheung

Clerk to the Legislative Council

16 July 1999

Explanatory Note

This Resolution amends Schedule 1 to the Dutiable Commodities Ordinance (Cap. 109). At present, a passenger entering Hong Kong is not allowed to purchase duty-free liquor and tobacco in Hong Kong. After amendment, duty payable in respect of the purchase of certain quantity of liquor and tobacco at designated premises in Hong Kong will be waived.