

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 2000.

RESOLVED that the Dutiable Commodities Ordinance be amended, in Part III of Schedule 1 -

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

(b) by adding -

"1A. Duty shall be payable on ultra low sulphur diesel at the following rates -

(a) from 7 July 2000 to 31 December 2000 (both dates inclusive), at \$1.11 per litre;

(b) from 1 January 2001 to 31 December 2001 (both dates inclusive), at \$2.00 per litre; and

(c) from 1 January 2002, at \$2.89 per litre.";

(c) by adding -

"5. For the purposes of paragraph 1A, "ultra low sulphur diesel" (超低含硫量柴油) means a light diesel oil which -

- (a) contains not more than 0.005% by weight of sulphur as determined by ISO 14596;
- (b) has a cetane number of not less than 51.0 as determined by ISO 5165;
- (c) has a viscosity at 40°C of not less than 2.00 mm²/s and not more than 4.50 mm²/s as determined by ISO 3104;
- (d) has a 95% distillation temperature of not more than 345°C as determined by ISO 3405;
- (e) has a specific gravity at 15°C of not more than 0.835 as determined by ISO 3675; and
- (f) has a distillation percentage recovered at 250°C not more than 65% by volume as determined by ISO 3405.

Note: In this Part, "ISO" followed by a numerical symbol ("ISO number") means the test procedures of the International Organization for Standardization commonly known by that ISO number."

Clerk to the Legislative Council

2000

Explanatory Note

The purpose of this Resolution is to introduce the duty payable for ultra low sulphur diesel, which is a light diesel oil, at the following rates -

- (a) at a concessionary rate of \$1.11 per litre with effect from 7 July 2000 to 31 December 2000 (both dates inclusive);
- (b) at a concessionary rate of \$2.00 per litre with effect from 1 January 2001 to 31 December 2001 (both dates inclusive); and
- (c) at a rate of \$2.89 per litre with effect from 1 January 2002.