

**HONG KONG SPECIAL ADMINISTRATIVE REGION**

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ORDINANCE NO. 72 OF 2000

L.S.

Mrs. Anson CHAN  
Acting Chief Executive  
28 December 2000

An Ordinance to amend the Dutiable Commodities Ordinance to provide for the presumption of dutiability of light diesel oil based on its sulphur content.

[1 February 2001]

Enacted by the Legislative Council.

**1. Short title and commencement**

(1) This Ordinance may be cited as the Dutiable Commodities (Amendment) (No. 2) Ordinance 2000.

(2) This Ordinance shall come into operation on 1 February 2001.

**2. Presumptions**

Section 40 of the Dutiable Commodities Ordinance (Cap. 109) is amended by adding—

“(ca) any light diesel oil found in the fuel tank of a motor vehicle and having a sulphur content in excess of that stipulated in Schedule 1 to the Air Pollution Control (Motor Vehicle Fuel) Regulation (Cap. 311 sub. leg.) is dutiable goods unless the circumstances are such that the exemption under regulation 12(1)(n), (p) or (pa) of the Dutiable Commodities Regulations (Cap. 109 sub. leg.) applies;”.