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28 January 2003

Miss Sandy Chu
Clerk, Public Accounts Committee
Legislative Council
Legislative Council Building
8 Jackson Road, Central
Hong Kong
(Fax: 2537 1204)

Dear Miss Chu,

**The Director of Audit's Report on the
results of value for money audits (Report No. 39)**

**Chapter 2: The Customs and Excise Department's efforts
to protect government revenue from dutiable commodities**

Thank you for your letter of 27 January 2003, inviting me to comment on the contents of the Commissioner of Customs and Excise's letter of 25 January 2003.

From Audit's point of view, the new verification mechanism proposed by the Customs and Excise Department (C&ED) will enable it to enforce the 24-hour rule more effectively. In particular, I welcome the C&ED's proposal to widely publicise the new verification mechanism before its commencement through the mass media (see the penultimate paragraph of the Commissioner's letter). In my view, the C&ED's efforts will have a definite deterrent effect on the couriers, referred to in paragraph 2 of the Commissioner's letter, and other habitual abusers. More importantly, it will help the otherwise law-abiding citizens better understand the 24-hour rule.

To ensure that the proposed mechanism is implemented satisfactorily, the Public Accounts Committee may wish to urge the Commissioner of Customs and Excise to conduct a comprehensive post-implementation review at an appropriate time (say in three months' time) and report the results to the Committee.

Yours sincerely,

(YING Kwok-wing)
for Director of Audit