

Subcommittee on Dutiable Commodities (Exempted Quantities) (Amendment)
Notice 2010

This is to submit that setting the duty free exempted quantities at 1 pack is a more sensible proposal than 19 sticks.

Setting the duty free allowance level is always an arbitrary decision, it is difficult to judge whether the level is a right level or not.

However, the deliberate design to set the allowance level at 19 sticks, which is not based on a sellable unit (by pack, 20 stick/pack), is trouble-prone during implementation and make a good intention to become a bad one.

Consumers may think that "19-sticks" is indifferent to a full pack in essence and still bring 1 pack, it makes the life of the custom officier rather difficult during implementation. If a person is found to be carrying a full pack coming back to HK, should the custom officier insist tax declaration for the 1 extra stick? fine the person? or ask the person to dispose the extra stick?

Since the exempted quantities is to allow convenience for consumer with an unfinished pack, it brings in the need to set the definition of an unfinished pack, which leads to 19 sticks because it is the maximum level one can argue that it is an unfinished pack. However, if convenience is the core spirit, obviously simply setting the allowance at 1 pack would be a more convenient exemption to both the consumers and the custom officier.

Agnes So