

**立法會**  
*Legislative Council*

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**Paper for the House Committee meeting on 15 April 2011**

**Report of the Subcommittee on Public Revenue Protection (Dutiable  
Commodities) Order 2011**

**Purpose**

This paper reports on the deliberations of the Subcommittee on Public Revenue Protection (Dutiable Commodities) Order 2011 (the Subcommittee).

**Background**

2. According to the Administration, tobacco dependence is a chronic disease that is responsible for causing over 6 900 deaths a year in Hong Kong and 5 400 000 deaths a year worldwide. It is also the single most important preventable risk factor responsible for main causes of death and chronic diseases, including cancers and cardiovascular diseases. The harmfulness of smoking including exposure to second-hand smoke is well-established by scientific research and well-recognized by the community both locally and internationally. The Framework Convention on Tobacco Control (FCTC) of the World Health Organization (WHO) represents the international efforts to address tobacco dependence as a public health epidemic. China is a signatory of and has ratified FCTC, the application of which has been extended to Hong Kong since 2006. The Government's current policy on tobacco control has full regard to the provisions of FCTC.

3. To protect public health, it is the established policy of the Government to discourage smoking, to contain the proliferation of tobacco use and to protect the public from second-hand smoke as far as possible, with a view to achieving a long term target for Hong Kong to become a smoke-free city. To achieve this, the Administration adopts a step-by-step and multi-pronged approach comprising legislation, taxation, publicity,

education, enforcement, smoking cessation, and increasing tobacco duty progressively, with a view to reducing tobacco consumption and smoking prevalence as well as to prevent the youngsters from picking up smoking.

4. Further to the enactment of the Smoking (Public Health) (Amendment) Ordinance 2006 and the implementation of the smoking ban on 1 January 2007, the Administration has taken a series of measures in a progressive manner to strengthen tobacco control. These measures included –

- (a) effecting new graphic warning and packaging restrictions on tobacco products in October 2007;
- (b) prohibiting the display of tobacco advertisements at retail dealers with two employees or less from 1 November 2007;
- (c) commencing a three-year pilot programme of community-based smoking cessation services based on evidence-based service model in collaboration with a non-government organization in January 2009;
- (d) raising the duty for tobacco products by 50% from 25 February 2009;
- (e) extending smoking ban to the six types of qualified establishment namely bars, clubs, nightclubs, bathhouses, massage establishments, and mahjong and tinkau parlours hitherto exempted from the ban from 1 July 2009;
- (f) implementing the fixed penalty system for smoking offences in accordance with the Fixed Penalty (Smoking Offences) Ordinance (Cap. 600) from 1 September 2009;
- (g) extending smoking ban to the first phase of 48 covered public transport interchanges (PTIs) and bus terminus with superstructures from 1 September 2009;
- (h) effecting the prohibition of tobacco advertisement display at licensed hawker stalls from 1 November 2009;
- (i) commencing a one-year pilot programme of smoking cessation services using acupuncture in collaboration with a non-government organization in April 2010;

(j) abolishing the duty-free concessions on tobacco products for incoming passengers (except for small quantity for self-consumption) at border entries from 1 August 2010; and

(k) extending smoking ban to some 130 open-air PTIs from 1 December 2010.

5. According to the Administration, WHO has made clear that increasing tobacco duties is an effective means of tobacco control. To further protect public health from the harmful effects of tobacco, the Financial Secretary has, in his 2011-2012 Budget, proposed to increase the duty on cigarettes by \$0.5 per stick (by 41.5%). Duties on other tobacco products will also be increased by the same percentage.

#### **Public Revenue Protection (Dutiable Commodities) Order 2011 (L.N. 32)**

6. In order to give immediate effect to increase the duty rates on tobacco, the Chief Executive (CE), after consultation with the Executive Council, made the Public Revenue Protection (Dutiable Commodities) Order 2011 (the Order) under section 2 of the Public Revenue Protection Ordinance (Cap. 120) (PRPO) on 23 February 2011.

7. Section 2 of PRPO provides, among other things, that if the CE approves of the introduction into the Legislative Council (LegCo) of a bill whereby, if the bill were to become law any duty, tax, fee, rate, etc., would be imposed, removed or altered, the CE may make an order giving full force and effect of law to all the provisions of the bill. The Order is made to give full force and effect to all the provisions of the bill contained in the Schedule to the Order. The bill will be introduced into LegCo in accordance with the normal legislative procedures.

8. The Order is a temporary measure. Under section 5(2) of PRPO, the Order shall come into force immediately upon signing by the CE and shall expire and cease to be in force –

(a) upon the notification in the Gazette of the rejection by LegCo of the bill in respect of which the Order was made; or

(b) upon the notification in the Gazette of the withdrawal of the bill or the Order; or

(c) upon the bill, with or without modification, becoming law in the ordinary manner; or

(d) upon the expiration of four months from the day on which the Order came into force,

whichever event first happens.

9. Under section 6 of PRPO, any duty paid under the Order in excess of the respective duty immediately after the expiration of the Order shall be repaid to the person who paid the same.

10. The bill contained in the Schedule to the Order proposes to amend Part II of Schedule 1 to the Dutiable Commodities Ordinance (Cap. 109) to increase the duty on various tobacco products by about 41.5% as follows –

Tobacco Products	Existing rates (\$)	Proposed rates (\$)
(a) for each 1 000 cigarettes	1,206	1,706
(b) cigars	1,553/kg	2,197/kg
(c) Chinese prepared tobacco	296/kg	419/kg
(d) all other manufactured tobacco except tobacco intended for the manufacture of cigarettes	1,461/kg	2,067/kg

11. The Order came into force at 11 a.m. on 23 February 2011.

12. Section 34(2) of the Interpretation and General Clauses Ordinance (Cap. 1) provides that Members may amend subsidiary legislation in any manner whatsoever consistent with the power to make such subsidiary legislation. The power of the Chief Executive under section 2 of PRPO is to make an order giving full force and effect of law to all the provisions of the bill. Consistent with this power, Members have the power to repeal the Order but do not have power to amend the provisions therein.

### **The Subcommittee**

13. At the House Committee meeting held on 11 March 2011, Members agreed to form a subcommittee to study the Order. Dr Hon Joseph LEE Kok-long was elected Chairman of the Subcommittee. The membership list of the Subcommittee is in **Appendix I**. The Subcommittee has held three meetings with the Administration and received views from the public on the

Order at one of these meetings. A list of organizations and individuals which have given views to the Subcommittee is in **Appendix II**.

14. To allow time for the Subcommittee to study the Order, the scrutiny period of the Order was extended to 4 May 2011 by resolution of the Council on 16 March 2011.

## **Deliberations of the Subcommittee**

### Justifications for tobacco duty increase

15. While some members of the Subcommittee generally support the Order, some other members including Hon Vincent FANG, Hon LEUNG Kwok-hung and Hon Albert CHAN have questioned the justifications for raising the tobacco duty, and they criticized the Administration for failing to seriously examine the social and economic impacts before introducing the duty increase.

16. According to the Administration, it is well established internationally and empirically that tobacco price has a strong inverse correlation with tobacco consumption. The World Bank's findings in 1999 indicated that, on average, a price increase of 10% on a pack of cigarettes is expected to reduce demand for cigarettes by about 4% in high-income countries, and by about 8% in low- and middle-income countries. The US Centre for Disease Control Taskforce on Community Preventive Services also recommends increasing the unit price for tobacco on the basis of strong evidence of effectiveness in reducing tobacco use initiation among adolescents and young adults. According to the studies conducted by the Taskforce on adolescents aged 13 to 18 years old, a median decrease that ranged from 2.3% to 3.7% in tobacco use was noted for every 10% increase in product price.

17. As regards the situation in Hong Kong, the Administration has advised that since the early 1980s, tobacco duty has been increased many times at a rate as high as 100% to 300%. Through successive tobacco duty increases, together with progressive tobacco control efforts on various fronts, cigarette consumption has been on a general trend of decline and smoking prevalence<sup>1</sup> has gradually declined from 23.3% in early 1982 to 12.0% in end 2009. Between early 2008 and end 2009, household surveys conducted by the Census and Statistics Department showed that overall smoking prevalence remained broadly at the same level (at 11.8% and 12.0%

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<sup>1</sup> Proportion of daily smokers in the population aged 15 or above.

respectively, with the difference within the bounds of statistical fluctuations), while average daily cigarette consumption among smokers showed a slight drop from 13.9 to 13.7 sticks per day. The percentage of daily cigarette smokers in the younger age groups declined substantially by more than 10% (i.e. from 2.4% to 1.8% for age 15 to 19, and from 12.2% to 11.0% for age 20 to 29). This is in line with the findings of WHO that tobacco tax is an effective way to curb tobacco use, especially among young people and those who are more price sensitive.

18. The Administration has pointed out that Hong Kong's cigarette price and tobacco duty rate is still on the low side when compared with many other advanced economies of similar level of economic development (by per capita GDP). Following the latest proposed increase in tobacco duty, the proportion of tobacco duty in the retail price in Hong Kong ranked 15<sup>th</sup> among the 20 major advanced economies with per capita similar to or higher than Hong Kong. In the majority of these advanced economies, the retail price of a pack of cigarettes was between HK\$47 and HK\$88, and the proportion of tobacco duty to cigarette retail price stands mostly above 70%. In Hong Kong, the retail price of a pack of cigarettes is about \$39 before the proposed tobacco duty increase and \$49 after the proposed increase, while the proportion of tobacco duty to retail price stands at about 62% before the proposed increase and 69% after the proposed increase.

19. The Administration has further pointed out that the total annual costs of diseases caused by tobacco, including the annual value of direct medical costs, long term care and productivity loss for both active smoking and passive smoking, amounted to \$5.3 billion in Hong Kong. It is internationally recognized that there is no safe level of smoking or exposure to second-hand smoke. From both the public health and economic points of view, there is a need to continue to strengthen tobacco control including taxation to curb proliferation of tobacco use.

#### Smoking cessation services

20. The Subcommittee has noted that the Tobacco Control Office (TCO) of the Department of Health (DH) and the Hospital Authority (HA) have been actively promoting smoking prevention and cessation through the provision of health talks and education programmes, cessation counselling telephone hotline, and smoking cessation services in their respective clinics. Collaborative efforts are also undertaken with non-government organizations, academic institutions and healthcare professions to promote smoking cessation and provide smoking cessation services to the public.

### *Publicity and education*

21. Members of the Subcommittee have expressed concern about the effectiveness of the publicity and education efforts currently made to discourage smoking. The Administration has advised that the TCO is responsible for health promotion and smoking cessation programmes. These include general publicity, health education and promotional activities on tobacco control through TV and radio announcements of public interest, outdoor billboard advertisements, internet advertisements, enquiry hotline, promotion campaigns, on-line games, health education materials and seminars. The aim of these activities is to promote and educate the general public on the harmfulness of smoking, to prevent people especially the younger generation from picking up smoking habit, and to encourage smokers to quit smoking.

22. The Administration has also advised that the Hong Kong Council on Smoking and Health (COSH) receives annual funding from DH to focus on promoting smoking cessation and a smoke-free living environment. COSH conducts publicity campaigns to encourage smokers to quit smoking and garner public support for a smoke-free Hong Kong. COSH has also continued its education and publicity efforts at kindergartens, primary and secondary schools through health talks and theatre programmes. The aim is to educate students on the hazards of smoking as well as how to resist the temptation of smoking and support a smoke-free environment.

### *Hotline and counselling*

23. The Subcommittee has noted that DH operates a Smoking Cessation Hotline to provide general enquiry and counselling on smoking cessation, and coordinates the provision of smoking cessation services in Hong Kong. Clients seeking assistance will be referred to smoking cessation clinics operated by various providers including DH, HA and non-government organizations such as the Tung Wah Group of Hospitals (TWGHs) and Pok Oi Hospital (POH). Through concerted efforts by the Government and non-government organizations, the Smoking Cessation Hotline is widely publicized as a source of information on smoking cessation for smokers.

24. Some members of the Subcommittee including Hon WONG Ting-kiung have asked if there has been an increase in demand for smoking cessation services after the tobacco duty increase in 2009 and the Budget Speech on 23 February 2011. The Administration has advised that the Smoking Cessation Hotline received 15 500 and 13 800 calls in 2009 and 2010 respectively, which were increased by more than three-fold from 4 335

calls received in 2008. In the first three months of 2011, there were 6 626 calls made to the Hotline, which was 2.8 times of the figure in the previous year. Since the announcement of the proposal to increase tobacco duty by some 40% on 23 February 2011, the Hotline received an average of 189 calls per day in the first week, representing a five-fold increase from the average daily number of calls in 2010. A similar pattern was detected after the increase in tobacco duty in February 2009. This clearly indicates that smokers respond to tobacco duty increase and contemplate quitting smoking.

25. The Administration has further advised that in addition to TCO, various service units in DH, e.g. the Central Health Education Unit, the Tuberculosis & Chest Service, the Elderly Health Service, and the Professional Development and Quality Assurance Service also contribute to the provision of smoking cessation service through their healthy lifestyle programmes and health advice to patients, and also referrals for smoking cessation services. Currently, there are 18 clinics under Tuberculosis & Chest Service and 18 centres under Elderly Health Service. In addition, HA operates a telephone service for general enquiry and counselling services. The University of Hong Kong also provides "quitline" counselling service for youth and women smokers. Furthermore, healthcare professionals such as doctors working in the private sector or non-government organizations also provide smoking cessation advisory services in the course of providing healthcare service to their clients, and smokers are referred to smoking cessation services. Certain healthcare professional bodies, also promote smoking cessation services among their respective healthcare professions and training support for such services.

### *Clinic Services*

26. Members in general have expressed concern about the adequacy of the current smoking cessation services. They have enquired about the statistics of such services provided by DH, HA and the relevant non-governmental organizations as well as the assessments made on the effectiveness of such services. Hon WONG Ting-kwong opines that such services should be provided free of charge and easily accessible to the clients.

27. According to the Administration, DH operates five smoking cessation clinics (four are targeting civil servants and one for the public), providing individual and group counselling for smokers, and prescription of Nicotine Replacement Therapy (NRT) or other non-NRT medications to manage nicotine dependence. The total enrolment of these smoking cessation clinics was 567 in 2009 and 597 in 2010, an 80% increase since 2008. The smoking cessation rate one-year after treatment was 29.2% in 2009 which is



comparable to the experience in overseas countries. As regards the services provided by HA, there are three full-time and 31 part-time smoking cessation clinics throughout the territory to provide smoking cessation services to the public. Clients are referred either by DH's Smoking Cessation Hotline or by doctors in public hospitals and clinics. Where clinically necessary according to protocol, clients attending HA smoking cessation clinics are prescribed NRT drugs free-of-charge since August 2010. The new cases handled by HA's smoking cessation clinics was 4 156 in 2010, up from 2 109 in 2008 and 2 854 in 2009. The smoking cessation rate one-year after treatment was 49.4% in 2009 and 43% in 2010.

28. The Administration has advised that to leverage on community efforts in smoking cessation, DH has entered into a funding and service agreement with TWGHs for the provision of a community-based smoking cessation programme which started in January 2009, with a funding of \$5 million and expanded to \$11 million in 2010-2011. The programme covers a comprehensive range of activities and services including smoking cessation service, education for the public, training for health care professionals and research projects. There are currently four centres operating in Wan Chai, Mong Kok, Sha Tin and Tuen Mun to provide free smoking cessation services, and NRT drugs are also prescribed free-of-charge where clinically necessary. The TWGH programme admitted 717 and 1 288 clients in 2009 and 2010 respectively. The smoking cessation rate one year after treatment was 40.3% in 2009, while the figure for 2010 is still being evaluated. DH has also entered into a funding and service agreement with POH with effect from April 2010 for the provision of a smoking cessation pilot programme using acupuncture in Chinese medicine. The programme, with a funding of \$4 million in 2010-2011, covers a comprehensive range of activities and services including smoking cessation service, education for the public and research projects. Free smoking cessation service is provided in 15 mobile clinics of POH serving 70 locations in different districts. A Chinese Medicine Community Health Care Centre at Kwun Tong has been established to support these mobile clinics. The POH programme admitted 1 008 clients last year and its smoking cessation rate is still being evaluated.

29. The Administration has further advised that to gain a better understanding on the need assessment and access to smoking cessation service for new immigrants and ethnic minorities, DH has commissioned the United Christian Nethersole Community Health Service to provide a Pilot Outreach Programme with the aim to facilitate future planning of smoking cessation service for these population groups. The Programme started in November 2010 and the results will be available in late 2011.

*Enhancement of smoking cessation services*

30. The Subcommittee has noted that COSH will enhance its efforts to promote a smoke-free culture. It will organize various health promotion activities on the theme of smoking cessation by the mass media and at community levels via collaboration with the District Councils. COSH will launch a recognition scheme and identify best practice in the promotion and provision of smoking cessation programmes for employees in the workplaces.

31. Some members of the Subcommittee have noted that the tobacco duty increase is proposed as a measure to protect public health instead of raising revenue. As such, they have expressed concern about the adequacy of the allocation of resources for smoking cessation and whether the additional tax revenue from tobacco duty will be used for smoking cessation services. The Administration has advised that similar to other tax revenues, the revenues from tobacco duty will be credited to the General Revenue. The Administration will make appropriate allocation of resources based on actual requirements.

32. The Administration has pointed out that more financial resources have been made available to tobacco control in recent years. In 2011-2012, the expenditure of TCO is estimated to amount to \$113.3 million, including \$36.6 million on enforcement and \$55.7 million for health education and cessation service. There will also be 107 officers in DH responsible for enforcing the legislation and 14 officers in the provision of health education and cessation service. An additional \$21 million has been specifically earmarked for DH to enhance smoking cessation services, while \$19.6 million additional funding will be earmarked for enhancing smoking cessation in primary care services by HA. The HA services will target chronic disease patients who are smokers using the chronic care model in primary care setting. The focus is to improve disease management and complication prevention through smoking cessation interventions including face-to-face behavioural support, telephone counselling, and pharmacotherapy.

33. As for DH, it will also strengthen efforts on smoking prevention and cessation with the additional \$21 million funding allocated in 2011-2012. However, due to constraints of manpower, venues and space, it is difficult to expand the smoking cessation services operated by DH, and the current direction is to expand such services by non-government agencies, such as the community-based cessation services provided by TWGHs and POH. The targeted clients receiving smoking cessation service of TWGHs will be increased from 1 400 to 3 000 smokers per year, while that of POH will be

increased from 1 200 to 2 000 smokers per year under the new funding and service agreement. DH will also enhance smoking cessation service for young smokers by commissioning a non-government agency to operate a youth-oriented quit-line with trained peer counsellors, building on the experience of the quit-line services operated by the School of Nursing of the University of Hong Kong. DH will further collaborate with other non-government organizations to organize school-based programmes to prevent students from picking up the smoking habit. In addition, DH will provide training for health care professionals for the provision of smoking cessation service in the community as well as to conduct researches on smoking related issues.

#### Impact on tobacco duty increase on illicit cigarette activities

34. Some members of the Subcommittee including Hon Vincent FANG, Hon WONG Ting-kwong, Hon LEUNG Kwok-hung and Hon Albert CHAN consider that the tobacco duty increase will prompt smokers to switch to consuming illicit cigarettes, making the smuggling activities of illicit cigarettes more rampant. These members are concerned that many illicit cigarettes are counterfeit cigarettes which pose an even greater health hazard. They urge the Administration to deploy sufficient manpower and resources to enhance enforcement against illicit cigarette activities, in particular street peddling through distribution of leaflets in residential areas and telephone order.

35. The Administration has advised that the Customs and Excise Department (C&ED) has been taking robust enforcement actions against illicit cigarette activities. In 2009, C&ED cracked a total of 8 419 illicit cigarette cases, representing an increase of approximately 67% over 5 030 cases in 2008. Illicit cigarette seizures dropped by approximately 19% from 75 million sticks in 2008 to 61 million sticks in 2009. In 2010, C&ED detected a total of 6 308 illicit cigarette cases at various control points and at street level, representing a drop of approximately 25% compared to the figure in 2009. A total of 76 million sticks of smuggled cigarettes were seized, including some 29 million sticks of illicit cigarettes seized in cross-boundary transshipment cases. The actual cigarette seizures in connection with local illicit cigarette activities stood at 47 million sticks, representing a drop of approximately 20% compared to 2009. With the intensified actions of C&ED, such unlawful activities have reduced in scale and magnitude. According to C&ED's intelligence analysis and observation, there is no sign that these activities have become more rampant.

36. The Administration has further advised that in 2003, C&ED set up an Anti-Illicit-Cigarette Investigation Division with an establishment of 35 officers, including 1 Assistant Superintendent, 2 Senior Inspectors, 4 Inspectors, 4 Senior Customs Officers and 24 Customs Officers, dedicated to combating illicit cigarette activities. In March 2009, C&ED formed a 13-person task force to take focused action against telephone ordering of illicit cigarettes. Since the new tobacco duty rates as announced in the Budget came into effect on 23 February 2011, C&ED has strengthened manpower through internal redeployment to closely monitor illicit cigarette activities at various control points and at street level. It has also intensified actions against illicit cigarette activities at different levels, including importation, storage, distribution and street peddling. If necessary, additional resources will be deployed to support anti-illicit cigarette enforcement.

#### Impact on newspaper hawkers

37. Members of the Subcommittee have expressed grave concern about the impact of the increase in tobacco duty on the livelihood of people working in the tobacco industry, particularly newspaper hawkers who are suffering from decreased income as a result of the drop in the sale of duty-paid cigarettes. Members have asked whether the Administration had assessed the business environment of these hawkers after the last tobacco duty increase in 2009. Hon Vincent FANG urges the Administration to formulate new measures to enhance the business of newspaper hawkers after the tobacco duty increase in February 2011.

38. The Administration has advised that it is mindful of the potential impact of tobacco control in general, and of tobacco duty in particular, on cigarette sale and in turn the business of newspaper hawkers. After the last tobacco duty increase in 2009, the Administration had engaged the trade and explored possible ways to help improve their business environment. The Food and Environmental Hygiene Department (FEHD), having consulted the trade, expanded in 2009 the commodity list of licensed newspaper hawkers by including four more types of items, namely bottled distilled water, lai-see packets, trinkets and cell phone cards, on top of the eight approved commodities (i.e. tissue paper, cigarettes, cigarette lighters, sweets, chewing gums, preserved fruits, battery cells and pens). FEHD also relaxed the restriction on the total space used for the sale of additional commodities to not more than 50%. FEHD further endorsed these hawkers to display within the confines of their stalls advertisements related to the commodities permitted for sale under the license. According to FEHD, these hawkers were generally satisfied with the arrangements.

39. The Administration has stressed that progressive strengthening of tobacco control to protect public health is the consensus of the society. Control of tobacco use and decline of cigarette sale is an irreversible trend, both locally and internationally. The Administration remains open to explore with the trade possible ways to adjust to the changes in their business environment. So far, the Administration has not received any specific ideas or suggestions from the trade. FEHD will continue to maintain its dialogue with the hawker representatives in this regard.

#### Policy on duty rates

40. Hon Albert CHAN and Hon LEUNG kwok-hung have questioned the rationale behind the policy of increasing duty rates on tobacco products on the one hand and exempting the duties on wine, beer and all other alcoholic beverages on the other. They consider that such alcoholic products are no less harmful than tobacco products to the society, and the present policy allows the rich to enjoy cheaper wines while the poor are required to pay for expensive cigarettes.

41. The Administration has advised that the Government is taking actions to combat against other substance abuses, and also making efforts to strengthen public education and publicity on the risk and harmful effects of alcohol and drug abuse. Other measures targeting specific problems such as driving under the influence of alcohol and drugs are also being taken separately. There is no question of the proposed increase in tobacco duty being discriminatory or inconsistent with the Government's policy to protect public health. Each public health issue is considered and addressed on its own merit, and in the case of tobacco the case for all-out action is beyond doubt.

#### **Proposed repeal of the Order by members**

42. Hon Vincent FANG, Hon LEUNG Kwok-hung and Hon Albert CHAN have indicated that they may move a motion to repeal the Order at the Council meeting on 4 May 2011.

#### **Advice sought**

43. Members are invited to note the deliberations of the Subcommittee.

Council Business Division 1  
Legislative Council Secretariat  
14 April 2011

**Subcommittee on  
Public Revenue Protection (Dutiable Commodities) Order 2011**

**Membership List**

<b>Chairman</b>	Dr Hon Joseph LEE Kok-long, SBS, JP
<b>Members</b>	Ir Dr Hon Raymond HO Chung-tai, SBS, S.B.St.J., JP
	Hon James TO Kun-sun
	Hon CHAN Kam-lam, SBS, JP
	Hon Andrew CHENG Kar-foo
	Hon Vincent FANG Kang, SBS, JP
	Hon Andrew LEUNG Kwan-yuen, GBS, JP
	Hon WONG Ting-kwong, BBS, JP
	Hon KAM Nai-wai, MH
	Hon CHAN Kin-por, JP
	Dr Hon LEUNG Ka-lau
	Hon CHEUNG Kwok-che
	Hon Alan LEONG Kah-kit, SC
	Hon LEUNG Kwok-hung
	Hon Albert CHAN Wai-yip
	 (Total : 15 members)
<b>Clerk</b>	Ms YUE Tin-po
<b>Legal Adviser</b>	Ms Clara TAM

**Subcommittee on  
Public Revenue Protection (Dutiable Commodities) Order 2011**

**List of organizations/individuals which have given views to the Subcommittee**

1. Hong Kong Council on Smoking and Health
2. School of Public Health, The University of Hong Kong
3. The Green Environmental Health Group
4. South Tokwawan Concern Group
5. Tobacco Control Concern Group
6. Coalition of Hong Kong Newspaper and Magazine Merchants
7. Asian Consultancy on Tobacco Control
8. Momentum107
9. Mr Eric CHEUNG
10. United Christian Nethersole Community Health Service
11. I Smoke Alliance
12. School of Nursing, The University of Hong Kong
13. The Hong Kong College of Family Physicians and Hong Kong Academy of Medicine
14. Hong Kong College of Community Medicine
15. Mr Raymond HO Man-kit, Sai Kung District Council Member
16. Votes Against Tax Hikes Alliance
17. Pok Oi Hospital
18. Community Child Health Unit, Department of Paediatrics & Adolescent Medicine, The University of Hong Kong
19. TWGHs Integrated Centre on Smoking Cessation
20. Mr LEUNG Siu-hang
21. Mr Martin OEI, Political Commentator\*
22. Clear the Air\*
23. Dr YANG Mo, Southern District Council Member\*
24. Mr YEUNG Wai-sing, Eastern District Council Member\*

\* submitted written views only