

A BILL

To

Amend the Dutiable Commodities Ordinance to give effect to the proposal in the Budget introduced by the Government for the 2014–2015 financial year to increase the rates of duty on various types of tobacco.

Enacted by the Legislative Council.

1. **Short title and commencement**

- (1) This Ordinance may be cited as the Dutiable Commodities (Amendment) Ordinance 2014.
- (2) This Ordinance is deemed to have come into operation at 11 a.m. on 26 February 2014.

2. **Dutiable Commodities Ordinance amended**

The Dutiable Commodities Ordinance (Cap. 109) is amended as set out in section 3.

3. **Schedule 1 amended**

- (1) Schedule 1, Part II, paragraph 1(a)—

Repeal

“1,706”

Substitute

“1,906”.

- (2) Schedule 1, Part II, paragraph 1(b)—

Repeal

“2,197/kg”

Substitute

“2,455/kg”.

- (3) Schedule 1, Part II, paragraph 1(c)—

Repeal

“419/kg”

Substitute

“468/kg”.

- (4) Schedule 1, Part II, paragraph 1(d)—

Repeal

“2,067/kg”

Substitute

“2,309/kg”.

Explanatory Memorandum

The purpose of this Bill is to amend the Dutiable Commodities Ordinance (Cap. 109) to give effect to the proposal in the 2014–2015 Budget to increase the rates of duty on various types of tobacco.