

L.N. 25 of 2024

**Public Revenue Protection (Duty on Tobacco) Order
2024**

(Made by the Chief Executive under section 2 of the Public Revenue Protection Ordinance (Cap. 120) after consultation with the Executive Council)

1. Commencement

This Order comes into force at 11 a.m. on 28 February 2024.

2. Operation of Scheduled Bill

The Bill set out in the Schedule has the full force and effect of law so long as this Order remains in force.

Schedule

[s. 2]

A BILL

To

Amend the Dutiable Commodities Ordinance to give effect to a proposal in the Budget introduced by the Government for the 2024–2025 financial year concerning the increase of 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 2024.
- (2) This Ordinance is deemed to have come into operation at 11 a.m. on 28 February 2024.

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
“2,506”

Substitute

“3,306”.

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

Repeal

“3,228/kg”

Substitute

“4,258/kg”.

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

Repeal

“615/kg”

Substitute

“811/kg”.

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

Repeal

“3,036/kg”

Substitute

“4,005/kg”.

Explanatory Memorandum

The purpose of this Bill is to amend the Dutiable Commodities Ordinance (Cap. 109) to give effect to a proposal in the Budget introduced by the Government for the 2024–2025 financial year concerning the increase of the rates of duty on various types of tobacco.

John KC LEE
Chief Executive

28 February 2024