

# 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”.

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## **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.