

**HONG KONG SPECIAL ADMINISTRATIVE REGION**

**ORDINANCE NO. 12 OF 2024**



John KC LEE  
Chief Executive  
6 June 2024

An Ordinance 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.

[28 February 2024]

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”.