

**L.N. 16 of 2023**

**Public Revenue Protection (Duty on Tobacco) Order  
2023**

(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 22 February 2023.

**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.

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## 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 2023–2024 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 2023.
- (2) This Ordinance is deemed to have come into operation at 11 a.m. on 22 February 2023.

### 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**

“1,906”

**Substitute**

“2,506”.

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

**Repeal**

“2,455/kg”

**Substitute**

“3,228/kg”.

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

**Repeal**

“468/kg”

**Substitute**

“615/kg”.

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

**Repeal**

“2,309/kg”

**Substitute**

“3,036/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 2023–2024 financial year concerning the increase of the rates of duty on various types of tobacco.

**John KC LEE**  
Chief Executive

22 February 2023