

No. 166.

Hong Kong.

Resolution made and passed by the Legislature Council on the 16th day of March, 1933, under the provisions of section 7 of the Tobacco Ordinance, 1931, Ordinance No. 39 of 1931

Resolved that the duties on Tobacco set forth in the Resolution passed by this Council on the 22nd October, 1931, and published in the Government Gazette of the 23rd October, 1931, by Government Notification No. 666 be varied and subject to the provisions of sub-section (2) of section 6 of the Tobacco Ordinance, 1931, (Ordinance No. 39 of 1931), the duties payable—

1. upon all tobacco imported into the Colony after the coming into operation of this resolution, and
2. upon all dutiable tobacco already in the Colony at the coming into operation of this resolution

shall be as stated in the following table per pound weight: Provided that the dollars and decimals thereof stated in the table shall be conventional dollars reckoned as the equivalent of one shilling and eight pence sterling; and that consequently to arrive at the actual amount payable in Hong Kong currency the conventional dollar stated in the Table shall be multiplied by 20 and divided by a figure settled by the Colonial Treasurer from time to time representing the average opening selling rates for the previous month of the Hong Kong & Shanghai Banking Corporation for demand drafts on London and until so settled the figure shall be 15.40.

TABLE.

For the purpose of this Table tobacco shall be deemed to be of "Empire Origin" if it is proved to the satisfaction of the Superintendent of Imports and Exports to have been grown and consigned from the British Empire, which for the purposes of this Table shall be deemed the United Kingdom, the Dominion of Canada, the Commonwealth of Australia, the Dominion of New Zealand, the Union of South Africa, the Irish Free State, Newfoundland, India including Burmah any British Colony, any territory under His Majesty's protection, the Mandated territories of Tanganyika, or Cameroons under British Mandate, or Togoland under British Mandate; and tobacco shall be deemed to be of "Empire Manufacture" if it is proved to the satisfaction of the Superintendent of Imports and Exports to have been substantially manufactured in and consigned from the British Empire, as defined above: Provided that no tobacco shall be deemed to be substantially manufactured within the British Empire unless, in the opinion of the Superintendent of Imports and Exports, at least one quarter of its value is the result of labour within such Empire.

Scale of Tobacco Duties.

per pound weight.

A.—On unmanufactured tobacco :

(1) If unstripped :

(a) containing 10 pounds or more of moisture per 100 pounds weight thereof :

I. If of Empire Origin63 cents.

II. Other tobacco70 cents.

(b) containing less than 10 pounds of moisture per 100 pounds weight thereof :

I. If of Empire Origin72 cents.

II. Other tobacco80 cents.

(2) If stripped :

(a) containing 10 pounds or more of moisture per 100 pounds weight thereof :

I. If of Empire Origin76 cents.

II. Other tobacco84 cents.

(b) containing less than 10 pounds of moisture per 100 pounds weight thereof :

I. If of Empire Origin84 cents.

II. Other tobacco93 cents.

B.—On manufactured tobacco :

(1) Cigars :

I. If of Empire Origin & manufacture..\$1.60

II. If of Empire manufacture only.....\$1.80

III. Other cigars\$2.00

(2) Cigarettes :

I. If of Empire Origin & manufacture..\$0.80

II. If of Empire manufacture only\$0.90

III. Other Cigarettes\$1.00

(3) Other manufactured tobacco, including snuff and cigar cuttings :

I. If of Empire Origin & manufacture..\$0.80

II. If of Empire manufacture only\$0.90

III. On Chinese prepared tobacco\$0.90

IV. Other varieties\$1.00

R. A. C. NORTH,
Deputy Clerk of Councils.

COUNCIL CHAMBER,

16th March, 1933.