

No. 376.

Resolution made and passed by the Legislative Council under section 7 of the Tobacco Ordinance, 1931, Ordinance No. 39 of 1931, on the 22nd April, 1936.

TOBACCO DUTIES RESOLUTION.

Resolved that the duties on Tobacco set forth in the Resolution passed by the Legislative Council on the 16th March, 1933, under the provisions of section 7 of the Tobacco Ordinance, 1931, Ordinance No. 39 of 1931, and published by notification No. 166 in the Gazette of the 17th March, 1933, be varied and subject to the provisions of sub-section (2) of section 6 of the said Tobacco Ordinance, 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 paid in Hong Kong currency as stated in the following Table per pound weight :

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 in and consigned from the British Empire, which for the purposes of this Table shall be deemed to be 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, Burmah and any British Colony, any territory under His Majesty's protection, the Mandated territories of Tanganyika, or Camerouns 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 Origin ... \$0.90

(ii) other tobacco 1.10

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

(i) if of Empire Origin ... \$1.00

(ii) other tobacco 1.20

(2) If Stripped :

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

(i) if of Empire Origin ... \$1.05

(ii) other tobacco 1.25

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

(i) if of Empire Origin ... \$1.15

(ii) other tobacco 1.35

B.—On manufactured tobacco :

(1) Cigars :

(i) if of Empire Origin and manufacture... \$ 2.00

(ii) if of Empire manufacture only 2.30

(iii) other cigars 2.60

(2) Cigarettes :

(i) if of Empire Origin and manufacture... \$1.40

(ii) if of Empire manufacture only 1.60

(iii) other cigarettes 1.80

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

(i) if of Empire Origin and manufacture... \$1.40

(ii) if of Empire manufacture only 1.60

(iii) on Chinese prepared tobacco 1.40

(iv) on other varieties 1.80

D. M. MACDOUGALL,
Deputy Clerk of Councils.

COUNCIL CHAMBER,
22nd April, 1936.