

No. 439

**Hong Kong.**

## ORDINANCE No. 39 of 1931. (TOBACCO).

In exercise of the powers conferred by sections 3 and 5 of the Tobacco Ordinance, 1931, the Governor in Council further amends the Regulations under the heading "Drawbacks" contained in the First Schedule to the said Ordinance as follows:—

**Amendments.**

1. Paragraph (1) of regulation 1, amended as appears in Government Notification No. 274 published in the Gazette of the 13th April, 1934, is rescinded and the following paragraph is substituted therefor:—

(1) Subject to the conditions contained in the following regulations a drawback shall be paid according to the following scale upon every pound or fraction, not being less than a hundredth, of a pound of tobacco, not being tobacco of Empire origin, manufactured in the Colony, upon which the proper duties have been paid, when the tobacco is exported, by any licensed manufacturer, as merchandise, shipped by him as ships' stores, or exported by him by parcel post:—

- (a) On cigars at the rate of \$1.20 per lb.
- (b) On cigarettes at the rate of \$1.115 per lb.
- (c) On tobacco manufactured in Chinese fashion
  - (i) without the addition of oil, at the rate of \$1.20 per lb.
  - (ii) with the addition of not more than 17 per cent. of oil, at the rate of \$1.10 per lb.

(d) On other manufactured tobacco—at a rate based upon the duty originally paid on the tobacco used in the manufacture: Such rate to be fixed by the Superintendent in each case.

Subject to such increase or reduction in the amount of such drawback as may result from the examination of such tobacco, or a sample or samples thereof.

2. Regulation 10 is rescinded.

R. A. D. FORREST,  
*Clerk of Councils.*

COUNCIL CHAMBER,  
9th May, 1936.