

**Quantity of duty-paid cigarettes and
duty revenue from 2019 to 2023** ^[Note 1]

Year	Duty-paid cigarettes (stick) ^[Note 2]	Revenue (HKD) ^[Note 2]
2019	3 374 267 000	6,431,358,202
2020	4 041 060 000	7,702,261,296
2021	3 997 276 000	7,618,813,346
2022	4 041 445 000	7,702,994,007
2023	2 972 087 000	6,634,997,320

Note 1: The Government does not maintain statistics on the breakdown of duty-paid cigarettes by flavours and related duty revenues.

Note 2: There were about 4 billion duty-paid cigarettes annually between 2020 and 2022, representing an increase of nearly 20% as compared to 2019. However, the survey of 2021 showed that neither the number of smokers nor the amount of cigarettes consumed rebounded significantly. As such, it is believed that the increase in the quantity of duty-paid cigarettes during the epidemic was mainly attributable to the fact that cross-boundary travel was greatly affected during the epidemic and the public were unable to bring back duty-free cigarettes¹ through boundary control points, resulting in a substantial increase in the local demand for duty-paid cigarettes. Since the return to normalcy and full resumption of cross-boundary travel in early 2023, the number of cross-boundary passenger trips at various boundary control points, especially land control points, has rebounded significantly, while at the same time the number of duty-paid cigarettes has dropped back to roughly the pre-epidemic level. The drop in the number of duty-paid cigarettes in 2023 as opposed to that in 2019 is comparable to the decline in smoking prevalence over the same period. Comparison of the duty-paid cigarettes and duty revenue over the past five years have to take into account the aforesaid factors relating to the epidemic and resumption of cross-boundary travel.

¹ Under the Dutiable Commodities Ordinance (Cap. 109), a person aged 18 or above may bring into Hong Kong 19 cigarettes duty-free for his own personal use.