

LEGISLATIVE COUNCIL.

No. S. 479.—The following Bills were read a first time at a meeting of the Council held on the 10th December, 1931:—

U.S.O. 3 in 4299/31

[No. 17:—27.10.31.—9]

A BILL

INTITULED

An Ordinance to amend and consolidate the law relating to intoxicating liquors.

BE it enacted by the Governor of Hong Kong, with the advice and consent of the Legislative Council thereof, as follows:—

Short  
title.

1. This Ordinance may be cited as the Liquors Ordinance, 1931.

Interpreta-  
tion.

2. In this Ordinance,

(1) "Adulterated liquor" means any liquor mixed or coloured to the prejudice of the purchaser with any ingredient whatever or with water, either so as to increase its bulk and measure or so as injuriously to affect the quality of such liquor or to conceal its inferior quality, or any liquor which is not virtually of the nature and quality demanded by the purchaser or of the liquor which it is labelled as being or purporting to be, whether such adulterated liquor is injurious to health or not. Spirits shall not be considered adulterated if mixed with water only so as not to reduce the strength below twenty-five degrees under proof in the case of brandy, whisky, or rum, or below thirty degrees under proof in the case of gin.

(2) "Beer" includes ale, porter, stout, cider, perry, spruce beer, black beer, and any other description of beer, and extends to any liquor which is made or sold as a description of beer or as a substitute for beer, and which on analysis of a sample thereof at any time shall be found to contain more than two per cent. of proof spirit.

(3) "Brewery licence" means a licence to manufacture and sell beer or Shiu Tsau and Wong Tsau not to be consumed on the premises.

(4) "Chinese restaurant licence" means a licence to Chinese restaurateurs for the retail sale to persons of Chinese race only of intoxicating liquors in connexion with a *bonâ fide* meal for which a charge of at least thirty cents can be reasonably made, such liquors to be consumed either on the premises or in conjunction with meals sent out, but not otherwise; but does not authorise the keeping of a bar.

(5) "Chinese liquor shop licence" means a licence to sell Chinese type liquors, such liquors not to be consumed on the premises.

(6) "Chinese type liquor" means intoxicating liquor made in the Chinese manner and commonly consumed by the Chinese.

(7) "Dealer's licence" means a licence to sell intoxicating liquors (Chinese type liquors excepted) either wholesale or by the bottle, such liquors not to be consumed on the premises.

render the mixture in the opinion of a Government Medical Officer or the Government Analyst or of any Analyst in the employment of the Government unfit for use as a beverage.

(9) "Dutiable liquors" means intoxicating liquors on which the duty has not been paid.

(10) "Duty" means the duty payable by law upon any intoxicating liquors.

(11) "Export" means to take or cause to be taken out of the Colony or the waters thereof.

(12) "Gallon" means the imperial gallon or six reputed quart bottles or twelve reputed pint bottles.

(13) "General bonded warehouse" means a warehouse or place of security appointed by the Governor in Council for the storing of dutiable liquors and shall include a warehouse conditionally appointed for the storing of the dutiable liquors of any specified person or firm.

(14) "Hotel keeper's adjunct licence" means a licence to hotel or boarding-house keepers for the retail sale of intoxicating liquors for consumption on the premises—

(a) to persons residing at the time of sale on the licensed premises;

(b) to persons other than such residents, only in the dining room and in conjunction with the regular meals of the establishment;

but does not authorise the keeping of a public bar.

(15) "Import" means to bring or cause to be brought into the Colony or the waters thereof.

(16) "Intoxicating liquors" includes spirits, liqueurs, wines, beer, stout, porter, cider, perry, and native wines and spirits, and all other liquors fit or intended for use as a beverage, containing more than two per cent. of proof spirit, but shall not include denatured spirits.

(17) "Native revenue officer" means any revenue officer not of European race.

(18) "Native wines and spirits" means intoxicating liquors such as are commonly distilled, made or prepared in any part of Asia for consumption by other than Europeans.

(19) "Person" except so far as relates to the imposition of the penalty of imprisonment, includes a body corporate and a firm.

(20) "Pint bottle" and "quart bottle" mean respectively the reputed pint and quart bottles ordinarily used in commerce.

(21) "Proof spirit" means a mixture of alcohol and water having a specific gravity of .91984 at sixty degrees Fahrenheit, distilled water at the same temperature being taken as unity, and containing 49.24 per cent. of alcohol by weight or 57.06 per cent. by volume. Spirits are described as so many degrees "over proof" or "under proof" according to the quantity of distilled water which must be added to or deducted from 100 volumes in order to produce spirit of proof strength.

(22) "Public house" means any house or place of entertainment where intoxicating liquors are sold by retail and may be consumed on the premises, but does not include any place of entertainment kept under an adjunct licence or a Chinese restaurant licence.

(23) "Publican's licence" means a licence to keep an inn or public house for the retail sale therein, but not elsewhere, of intoxicating liquors other than Chinese wines and spirits.

(24) "Restaurant adjunct licence" means a licence to restaurateurs for the retail sale, between such hours as the Governor in Council may prescribe, of intoxicating liquors for consumption on the premises and only in conjunction with a *bonâ fide* meal for which a charge of at least thirty cents can be reasonably made; but does not authorise the keeping of a bar.

(25) "Retail sale" or "sale by retail" means the sale of liquors in quantities not exceeding two gallons at one time.

(26) "Ship" means any steam or sailing-vessel, motor boat, junk, boat, sampan, or any kind of craft used or adapted to be used either for the conveyance of persons or things by water or air or for occupation by persons or storage of things whether afloat or not.

(27) "Spirituous liquors" means liquors containing more than ten per cent. of pure alcohol by weight.

(28) "Superintendent" means the Superintendent of Imports and Exports, and any Assistant Superintendent of Imports and Exports.

(29) "Wholesale" means the sale of intoxicating liquors by the unopened cask, jar, or case, in quantities exceeding two gallons of one liquor at one time, such liquors not to be consumed on the premises.

#### PART I.—LICENCES.

**Prohibition of distilling without licence; and issue of distilling licence.** 3.—(1) No person shall except under and in accordance with a licence issued under this Ordinance—

- (a) make, distil, or rectify any spirits; or
- (b) knowingly keep or have in his possession any still or other utensil or apparatus suitable for making distilling or rectifying spirits; or
- (c) without lawful authority or excuse have in his possession, custody, or control any fermenting or fermented material.

**First Schedule. Form No. 1. Second Schedule.** (2) The Superintendent may in his discretion issue distillery licences, in Form No. 1 in the First Schedule, on each of which licences the fee specified in the Second Schedule shall be payable in advance.

(3) Such conditions as the Governor in Council may determine may be added to such licences.

(4) Every licensed distiller may sell the liquor which he distils, but only in quantities exceeding two gallons of one liquor at one time, and such liquor so sold must not be consumed on the premises.

(5) Every holder of a distillery licence under this Ordinance shall permit the Superintendent or any revenue officer to enter the premises in which distillation is being carried on at any time during the process of such distillation.

4.—(1) The Superintendent may, in his discretion Issue of free licence  
issue a licence, free of all charge, to any apothecary, chemist, or druggist applying for the same, to for apothecary, chemist, or druggist to  
keep and use on his premises a still of not more than eight gallons capacity for the purpose of his trade have still of  
only: Provided that every such person shall make a deposit of one thousand dollars or give a bond to eight gallons capacity.  
the Superintendent with two sufficient sureties, in that sum, that the still shall not exceed eight gallons capacity, and that he will not make use of such still, or suffer it to be made use of except for the preparation of medicines or other articles required *bonâ fide* for medical or scientific purposes.

(2) Every such person found to have such still without having entered into such bond and obtained such licence shall be deemed to be guilty of an offence.

5.—(1) Every person who distils, makes, imports, Distilling, etc., adulterated liquor.  
sells, disposes of, or deals in any adulterated liquor shall be guilty of an offence, and, if such adulterated liquor is proved to the satisfaction of a magistrate to be injurious to health, he shall, on a second conviction, be liable to imprisonment for any term not exceeding six months, besides any other penalties to which he may be liable under this Ordinance.

(2) No person shall be convicted under this section if he shows, to the satisfaction of the magistrate, that he did not know that the liquor imported, sold, disposed of, or dealt in by him was adulterated, and that he could not have known it with any reasonable diligence.

#### *Sale of intoxicating liquors.*

6.—(1) No person shall sell or dispose of, or Prohibition of sale of liquor without licence.  
advertise or expose for sale, any intoxicating liquor, either by wholesale or retail, or shall permit or suffer any intoxicating liquor to be sold or disposed of, or advertised or exposed for sale, in his house or other place, without the appropriate licence.

(2) The delivery of any intoxicating liquor shall be taken, in any proceeding under this Ordinance, to be *primâ facie* evidence of sale and that money or other consideration was given for the same.

7. The holder of a Chinese liquor shop licence Wholesale and retail sale of liquor.  
may also sell Chinese type liquors wholesale, if so licensed, but no person shall sell intoxicating liquors by retail without a licence to that effect, and this section shall apply to all retail sales of liquor to any person on pretence that he is a customer of other goods, as well as to all sales of quantities exceeding two gallons with an understanding that part is to be returned, and generally to any act whatever which, under whatever pretence, constitutes a retail sale of intoxicating liquor.

#### *Temporary licences.*

8. The Treasurer may at any time issue to any Issue of temporary licence.  
holder of a publican's or adjunct licence a temporary licence for the sale of liquors at any public entertainment or on any public occasion, on payment of such fee, in each case, as to the Governor may seem fit.

#### *Publican's licences, restaurant adjunct licences, and hotel keeper's adjunct licences.*

9.—(1) All applications for the granting or transfer Licensing Board.  
of publican's licences, restaurant adjunct licences and hotel keeper's adjunct licences shall be made to a board of licensing justices, hereinafter called the Board.

(2) The Board shall consist of a chairman, vice-chairman and five other members. The members shall hold office for three years. The magistrates' clerk shall be *ex officio* secretary to the Board.

(3) The chairman, vice-chairman and two other members shall be appointed by the Governor, and of the four members appointed by the Governor under this sub-section two shall be official and two unofficial justices of the peace.

(4) Three of the members of the Board shall be elected by the unofficial justices of the peace from among their number: Provided that if no nomination is received, or if nominations are not received for all the vacancies announced, it shall be lawful for the Governor to appoint a justice or justices to fill the vacancy or vacancies.

(5) If any licensing justice who was appointed by the Governor under sub-section (3) is absent from the Colony, it shall be lawful for the Governor to appoint another justice to act as a member of the Board during the absence of the substantive member. Such acting member shall be an official or an unofficial justice according as the substantive member is an official or an unofficial justice.

(6) If any licensing justice who was elected or appointed under sub-section (4) is absent from the Colony, it shall be lawful for the unofficial justices of the peace to elect from among their number a justice to act as a member of the Board during the absence of the substantive member: Provided that an acting member may be appointed by the Governor if no nomination is received for the acting appointment.

(7) Three members of the Board, one of whom must be the chairman or vice-chairman, shall form a quorum.

Mode of election of licensing justices.

**10.** The mode of election of licensing justices, the proceedings incident and other matters relating thereto, shall be governed by rules made by the Governor in Council.

Mode of deciding application.

**11.** All questions arising at any meeting of the Board shall be determined by a majority of votes of the justices present. In the case of an equality of votes the chairman shall have a second or casting vote.

Application for publican's or adjunct licence. First Schedule. Forms Nos. 2, 3.

**12.** Every person desirous of obtaining a publican's or an adjunct licence shall make application in writing to the Board in Form No. 2 or Form No. 3 in the First Schedule, according to the nature of the licence required. Such application shall state the name and address of the applicant, his nationality, the period or periods, if any, during which he has previously held a licence, and the address and the proposed name or sign of the premises in respect of which a licence is desired.

Decision of Board subject to appeal to Governor in Council.

**13.** The Board may refuse such application or they may grant it absolutely or subject to conditions. The applicant or twenty householders within a radius of one quarter of a mile of the premises licensed or to be licensed shall be entitled to appeal to the Governor in Council with respect to any decision of the Board under this section.

Applications refused not to be renewed within twelve months.

**14.** In the event of the refusal of an application by the Board, maintained on appeal (if any), the applicant shall not be entitled to make another application in respect of the same premises within a period of twelve months from the original application.

Advertisement of application.

**15.** The Board shall in every case at least one week previous to the grant of an application cause advertisement to be made in the Gazette and in one local newspaper at the expense of the applicant notifying

forth the name and address of the applicant and the proposed name or sign of the premises in respect of which a licence is desired.

16. As soon as may be after the granting of an application the Board shall notify the Treasurer thereof: whereupon he shall, upon payment of the fee specified in the Second Schedule, issue to the applicant a licence in Form No. 4, Form No. 5, or Form No. 6 in the First Schedule, according to the nature of the licence applied for.

Issue of licences and fees.  
First Schedule.  
Forms Nos. 4, 5, 6.  
Second Schedule.

17. Every publican's or adjunct licence shall be valid only until the 30th day of November next following the date on which it is granted: Provided always that where this period is less than a year, a proportionate part only of the aforesaid fee shall be charged, to which (except in the case of the transfer of a licence) ten per cent. shall be added.

Duration of licence.

*Transfer of publican's and adjunct licences.*

18. The Board may, in their discretion and subject to payment of the fee specified in the Second Schedule, direct the transfer, in respect of the same premises, of any publican's or adjunct licence to the nominee of the original holder of such licence, such nominee making a like application as if applying for a licence on his own behalf. A note of such transfer shall be indorsed by the Treasurer upon the licence. The applicant or twenty householders within a radius of quarter of a mile of the premises licensed or to be licensed shall be entitled to appeal to the Governor in Council with respect to any decision of the Board under this section.

Transfer of licence.  
Second Schedule.

*Death or insolvency of licensee.*

19. In case of the death or insolvency of any person holding a publican's or an adjunct licence, the executor or administrator or trustee of such licensee may carry on the business of such licensed house until the expiration of the licence, subject in every respect to the same regulations and conditions as the original licensee.

Provision for case of death or insolvency of licensee.

*Removal of business.*

20. The Board may refuse to allow the business licensed under a publican's licence or an adjunct licence to be removed to other premises, or they may permit such removal subject to the payment of the fee specified in the Second Schedule. A note of the grant of such permission shall be indorsed by the Treasurer on the licence. The applicant or twenty householders within a radius of quarter of a mile of the premises to which the applicant desires to remove shall be entitled to appeal to the Governor in Council with respect to any decision of the Board under this section.

Removal of business.

*Regulation of business.*

21. Every licensed publican or adjunct licensee shall have his full name painted in legible letters at least three inches long, with the words "Licensed to retail intoxicating liquors" constantly and permanently remaining, and plainly to be seen and read, on some conspicuous part of his house; and no person not actually holding a publican's licence or adjunct licence (except the keeper of a Chinese wine and spirit shop or the holder of a Chinese restaurant licence as hereinafter provided) shall keep up any sign writ-

Affixing of sign by licensee, etc.

ing, painting, or other mark which may imply or give reasonable cause to believe that his premises are licensed for retail or barter of intoxicating liquors, or that such liquors are sold, served, or retailed therein.

Conditions relating to business.

**22.** —(1) The business of every licensed publican or adjunct licensee shall be carried on subject to the following conditions:—

- (a) no liquor shall be sold or drunk upon any licensed premises other than premises licensed under a Chinese restaurant licence except between 8 a.m. and midnight: Provided that the Governor in Council may by notification alter such hours: Provided also that the Inspector General of Police in his discretion and in respect of occasions deemed by him to be "special occasions" may grant permits in writing extending the hours during which liquor may be sold or drunk upon the licensed premises of any publican. Of such permits there shall be two classes, that is to say, Class A, allowing sale to and drinking by the general public, and Class B, allowing sale to and drinking by members of a class, group, body or institution, exclusively.
- (b) no disorder shall be permitted on the premises;
- (c) no person shall be allowed to become drunk on the premises, nor shall liquor be supplied to any person who is drunk;
- (d) no game of chance shall be played on the premises;
- (e) a decent and suitable privy and urinal shall be maintained in a state of cleanliness and good repair for the use of customers;
- (f) the licensee shall not abandon the occupation of his house or permit any other person to become virtually the keeper thereof;
- (g) the licensee shall not employ any person to sell or dispose of any liquors outside of his licensed premises, nor shall he allow or suffer any liquors to be so disposed of on his account; and
- (h) the licensee shall not allow any person to occupy or use any portion of the premises for any immoral purpose.

(2) In the case of the business of every licensed publican the following conditions shall also apply:—

- (a) the licensee excepted, no woman or girl whether belonging to the licensee's family or not, shall be permitted to serve or act in any capacity in the bar room or in any room directly opening out of the bar room; and
- (b) the standard of quality of spirits as fixed by the Governor in Council shall be declared on the label of each bottle.

(3) It shall be lawful for the Governor in Council to amend or repeal the conditions contained in this section.

Restriction of right of action for liquor sold.

**23.** No licensed publican or adjunct licensee shall maintain any action for, or recover any debt or demand on account of intoxicating liquor, unless such debt has *bonâ fide* been contracted at one time to the amount of five dollars or upwards, nor shall any item in any account for such liquor be allowed where the liquor *bonâ fide* delivered at one time does not amount to the full sum of five dollars, nor shall any claim be allowed against any seaman or soldier in His Majesty's service for debt for intoxicating liquor supplied: Provided always that nothing herein con-

keeping an account with a lodger in which any charge for liquors may be included, and recovering the amount thereof in any court.

*General.*

24. No person licensed under this Ordinance shall take or receive in payment or pledge for liquor or any entertainment whatever supplied in or out of his house any article or thing whatever, except money. Prohibition of taking pledge for liquor.

25. Every person licensed under this Ordinance shall sell and dispose of his liquors by the measures or weights legalized in the Colony and not otherwise, except when the quantity is less than half a pint, or except when the liquor is sold in bottles; he shall also measure or weigh such liquors in the presence of any customer who may require him to do so. Measures or weights for sale of liquor.

26. If any person is convicted of unlawfully retailing any intoxicating liquor, the house and premises of such person and the house, lodging, shop, or warehouse where such offence has been committed, and any court or yard connected therewith, shall be liable to be searched, at any time of the day or night, by any police officer, with or without a warrant, for six months next after such conviction, provided that the same or any part thereof is then occupied by the person so convicted. Power to search suspected premises.

27. Whenever any police officer finds any person drinking in any place in which any intoxicating liquor is sold or disposed of by retail, and the licence for such sale is not, on demand, produced to such police officer, it shall be lawful for him to apprehend all such person so found drinking therein; and every such person so found drinking shall, if such place is in fact unlicensed, be liable upon summary conviction, to a fine not exceeding twenty dollars, unless such person informs against such unlicensed person or voluntarily becomes a witness against him, in respect of such act of selling and retailing. Drinking in unlicensed place.

28. No master or other person employing journeymen, workmen, servants, or labourers, and not being the licensed keeper of a house in which any intoxicating liquor is sold or disposed of by retail, shall pay or cause any payment to be made to any such journeyman, workman, servant or labourer in or at any such house. Prohibition of payment of journeymen, etc., at place where liquor is sold.

29.—(1) Every person licensed under this Ordinance shall produce his licence to any police or revenue officer, on being required to do so. Production of licence and police powers of access.

(2) Any European officer of police shall have free access to every part of any house licensed under sections 16 or 33 at any hour of the night or day.

*Dealers' licences.*

30.—(1) Every person desirous of obtaining a dealer's licence to sell intoxicating liquors shall apply to the Superintendent, who may, in his discretion, grant to the applicant a licence in Form No. 7 in the First Schedule, upon payment of the appropriate fee specified in the Second Schedule. Issue of dealer's licences, First Schedule, Form No. 7, Second Schedule.

(2) Such licence may be renewed annually on like conditions.

31.—(1) It shall be lawful for the Governor in Council to make regulations and conditions for the granting of a dealer's licence. Making of regulations and conditions.

(2) Such regulations or conditions may require the providing by applicants of one or more sureties, and may regulate the times of commencement and expiry of such licences, the hours and conditions of sale, and all other matters connected with such licences.



*Chinese liquor shop licences.*

Issue and transfer of Chinese liquor shop licence. First Schedule. Form No. 8. Second Schedule.

**32.**—(1) The Superintendent may in his discretion grant a licence, in Form No. 8 in the First Schedule, to any person to sell Chinese type liquors, by retail or wholesale, such Chinese type liquors not to be consumed on the premises where they are sold. Any such licence may be general or may be restricted to sale in connection with a grocery business.

(2) The holder of any such licence shall exhibit conspicuously and permanently in front of his licensed place of business, his name and the number and the nature of such licence, on a sign, the size and design of which shall be approved by the Superintendent.

(3) The fee for such licence shall be that specified in the Second Schedule and shall be paid to the Superintendent.

(4) The Superintendent may in his discretion permit the transfer of any such licence.

*Chinese restaurant licences.*

Applications for Chinese restaurant licences. First Schedule. Form No. 9. Second Schedule.

**33.**—(1) Application for Chinese restaurant licences shall be made to the Secretary for Chinese Affairs.

(2) The Secretary for Chinese Affairs, in his discretion and with the concurrence of the Inspector General of Police, may grant a licence, in Form No. 9 in the First Schedule.

(3) The fee for such licence shall be according to the scale set forth in the Second Schedule, and shall be paid to the Treasurer before the issue of the licence.

(4) The holder of such licence shall exhibit conspicuously and permanently in front of his licensed place of business, his name and the number and nature of such licence, on a sign, the size and design of which shall be approved by the Inspector General of Police.

(5) The provisions of section 22 (1), (b), (c), (e) and (f) shall apply to a business carried on under a Chinese restaurant licence: Provided that the Governor in Council may make regulations or conditions on the granting of a Chinese restaurant licence.

(6) In case of the death or insolvency of the holder of a Chinese restaurant licence, the executor or administrator or trustee (as the case may be) of such licensee may carry on the business until the expiration of the then current licence, subject to the same regulations and conditions as the original licensee.

(7) The Secretary for Chinese Affairs may, in his discretion, permit the transfer of any such licence.

*Brewery licences.*

Brewery licences. Second Schedule.

**34.**—(1) It shall be lawful for the Governor in Council to make regulations and conditions for the grant of brewery licences, and beer sold under such licences shall not be consumed on the premises. in Form No. 11 in the First Schedule.

(2) Such regulations or conditions may regulate the times of commencement and expiry of such licences, the conditions of sale and all other matters connected with such licences.

(3) The fee for such licences shall be that specified in the Second Schedule and shall be paid to the

*Sale of liquor by licensed auctioneers.*

**35.** Nothing in this Ordinance shall render it illegal for an auctioneer, holding an auctioneer's licence, to sell intoxicating liquor by auction, without any licence, upon his own premises for a principal holding an appropriate liquor licence, or upon premises in respect of which his principal holds an appropriate licence authorising such principal to sell such intoxicating liquor, or in cases where such liquor is the property of the Imperial or Colonial Government, or forms part of the estate of a bankrupt or deceased person, or is sold by order of court, or where, in any particular case, on application made, the Colonial Secretary grants permission for such sale by auction, whether upon licensed premises or elsewhere.

Saving as to sale of liquor by licensed auctioneer.

*Alteration of licence fees.*

**36.** The Governor in Council may alter any of the fees prescribed under this Ordinance in respect of all or any of the licences therein mentioned, and may at any time substitute in whole or in part a Schedule of fees for that contained in the Second Schedule.

Governor in Council may alter licence fees. Second Schedule.

*Special forms of licence.*

**37.** In addition to the forms of licences authorised by this Ordinance and notwithstanding anything herein contained, it shall be lawful for the Governor in Council at any time to grant any similar licences in such form and subject to such terms and conditions in all respects as he may determine, and subject to the payment of such fees as may be prescribed in such licences.

Governor in Council may create new forms of licence.

*Power to transfer duties.*

**38.** It shall be lawful for the Governor in Council by notification to appoint such officer, as he may think fit to exercise all or any of the duties in connexion with the issue of licences which are under this Ordinance vested in the Superintendent, the Secretary for Chinese Affairs or other officer of the Government.

Provision for transfer of duties.

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PART II.

DUTIES.

**39.—(1)** It shall be lawful for the Legislative Council by resolution to assess the duties to be paid upon intoxicating liquors or spirituous liquors imported into, distilled, made or prepared in the Colony.

Duties.

(2) The duty upon such liquors imported shall be payable—

(a) if such liquors are not forthwith in accordance with the provisions of this Ordinance removed into a general bonded warehouse or into another ship—

before the removal of them from the ship in which they are imported;

(b) if such liquors are forthwith removed into a general bonded warehouse—

before the removal of them from such general bonded warehouse, unless such removal is for export or into another general

(3) Subject to the provisions of section 59 the duty upon such liquors, made or prepared in the Colony shall be payable before the removal of such liquors from the place in which they are made or prepared, unless such removal is for export or into a general bonded warehouse.

(4) Until other provision is made under subsection (1) the duties to be paid shall be in accordance with the resolutions in force at the commencement of this Ordinance.

**40.**—(1) Where any new duty is imposed, or where any duty is increased, and any goods in respect of which the duty is payable are delivered after the day on which the new or increased duty takes effect in pursuance of a contract made before that day, the seller of the goods may, in the absence of agreement to the contrary, recover, as an addition to the contract price, a sum equal to any amount paid by him in respect of the goods on account of the new duty or the increase of duty, as the case may be.

Provision for contracts for sale of goods duty paid when duties altered or repealed.

(2) Where any duty is repealed or decreased, and any goods affected by the duty are delivered after the day on which the duty ceases or the decrease in the duty takes effect in pursuance of a contract made before that day, the purchaser of the goods, in the absence of agreement to the contrary, may, if the seller of the goods has had in respect of those goods the benefit of the repeal or decrease of the duty, deduct from the contract price a sum equal to the amount of the duty or decrease of duty, as the case may be.

(3) Where any addition to or deduction from the contract price may be made under this section on account of any new or repealed duty, such sum as may be agreed upon, or in default of agreement determined by the Superintendent, as representing in the case of a new duty any new expenses incurred, and in the case of a repealed duty any expenses saved, may be included in the addition to or deduction from the contract price, and may be recovered or deducted accordingly.

(4) This section applies although the goods have undergone a process of manufacture or preparation, or have become a part or ingredient of other goods.

*Import and export of intoxicating liquors.*

**41.**—(1) No person shall import or export dutiable liquors or denatured spirits except into or from such ports or places as may be notified by the Governor.

Restrictions on import and export.

(2) No person shall import or export dutiable liquors or denatured spirits by land except under and in accordance with such regulations and restrictions as may be prescribed by the Governor in Council.

**42.**—(1) The owners, charterers, agents, master and compradore of every ship shall not allow any dutiable liquors or denatured spirits to be discharged from the ship without a permit from the Superintendent as hereinafter provided, unless such liquors or spirits are received by the person in charge of a general bonded warehouse and forthwith stored in a general bonded warehouse.

Dutiable liquors not to be allowed to be discharged except under a permit or into a general bonded warehouse.

(2) If any liquor is discharged from a ship without a permit and is not delivered direct to the licensee of a general bonded warehouse or his servant for removal direct into a general bonded warehouse, the owners, charterers, agents, master and compradore of the ship shall be deemed to have allowed the liquor to be so discharged and shall be deemed to be guilty of an offence against this Ordinance, unless it shall be proved to the court or magistrate that the liquor was so discharged without the knowledge of the person charged and that such person had taken all reasonable precautions to prevent any such discharge.

**43.**—(1) No person except the person in charge of a general bonded warehouse shall remove any dutiable liquors from any ship in which the same have been imported without a permit in Form No. 1 in the Third Schedule in the case of liquors on which duty is to be paid before such removal, or in Form No. 2 in the Third Schedule in the case of liquors to be stored in a general bonded warehouse, and except in accordance with the conditions in such permit contained.

Dutiable liquors not to be removed from ship without a permit, except by keeper of bonded warehouse. Third Schedule. Forms Nos. 1, 2.

(2) In the case of liquors on which duty is to be paid before such removal, the Superintendent shall upon receiving a requisition filled in in duplicate therefor, in Form No. 1 in the Third Schedule, issue a permit in Form No. 1 in the Third Schedule authorising the removal of such liquors on the conditions stated in such permit.

Issue of permit in cases where duty is paid before removal.

(3) In the case of liquors to be stored in a general bonded warehouse, the Superintendent shall upon receiving a requisition filled in in duplicate therefor in Form No. 2 in the Third Schedule, issue a permit in Form No. 2 in the Third Schedule authorising the removal of such liquors on the the conditions stated in such permit.

Issue of permit for removal to bonded warehouse.

Provided that before issuing any permit under this section the Superintendent may demand the production of any invoices, bills of lading, or other documents relating to the liquors in respect of which such requisition has been received, and the person making the requisition shall on such demand produce the same.

**44.**—(1) No person except the person in charge of a general bonded warehouse shall remove any denatured spirits from any ship in which the same have been imported without a permit in Form No. 4 in the Third Schedule, and except in accordance with the conditions in such permit contained.

Denatured spirits not to be removed from ship without a permit, except by

(2) Such permit shall be issued by the Superintendent on the condition stated therein upon receiving a requisition filled in in duplicate therefor in Form No. 4 in the Third Schedule, and shall not be granted except upon condition that such spirits shall be placed in a general bonded warehouse pending the production of proof by the master or agent of the ship or the importer of such spirits to the satisfaction of the Government Analyst, or of such other person as the Governor may appoint in that behalf, that such spirits are denatured spirits within the meaning of this Ordinance.

keeper of bonded warehouse. Third Schedule. Form No. 4.

**45.** The Superintendent shall grant a receipt in Form No. 5 in the Third Schedule for any sum received by him in respect of any duty upon liquors on which duty is payable.

Receipt by Superintendent for all duty paid. Third Schedule. Form No. 5.

Removal of  
dutiable  
liquors for  
exportation.  
Third  
Schedule.  
Forms Nos.  
3 & 3A.

**46.**—(1) No person intending to export dutiable liquors shall remove the same for exportation from any general bonded warehouse or from any licensed brewery or distillery where they may be stored without a permit in Form No. 3 in the Third Schedule, or remove the same for exportation from one ship to another without a permit in Form No. 3A in the Third Schedule, and except in accordance with the conditions contained in such permit.

(2) Any such permit may be issued in duplicate by the Superintendent upon receipt of an application in Form No. 3 or Form No. 3A in the Third Schedule. The application shall be furnished in triplicate. One copy of the permit shall be delivered by the exporter to the person in charge of such general bonded warehouse, licensed warehouse or distillery, or to the master or mate of the ship from which the liquors are to be removed and the exporter shall on shipping such liquors procure a receipt for the same signed by the master or mate of the ship in which the liquors are to be exported to be indorsed on the duplicate copy of such permit, and shall forthwith deliver such copy and receipt to the Superintendent.

(3) The later hour mentioned in the body of the permit shall not be more than 24 hours before the hour and day mentioned in the ship's clearance to leave the port.

(4) Before issuing any permit under this section the Superintendent may demand the production of any shipping orders, or other documents relating to the liquors in respect of which the application for such permit has been received, and the person making the application shall on such demand produce the same.

(5) No person shall re-land or permit to be re-landed any liquor shipped under any permit or knowingly neglect or omit to cause such liquor to be exported in accordance with the terms of such permit.

Dutiable  
liquors to  
be marked  
for export.

**47.** No dutiable liquors, shall be removed from any general bonded warehouse or licensed brewery or distillery for export unless the cases or vessels containing the same shall be clearly and permanently marked by stencil or otherwise on at least three sides in letters not less than three inches long, with the words "For Export".

Import and  
export  
statements  
to be  
furnished.

**48.**—(1) The owners, charterers, agents and master of every ship which arrives in the waters of the Colony shall within four hours after such arrival, or so soon thereafter as the office of the Superintendent may be open, furnish to the Superintendent a true, accurate and complete statement of all dutiable liquors imported thereon.

(2) The owners, charterers, and agents of every ship which leaves the waters of the Colony shall within twenty-four hours after such departure, or so soon thereafter as the office of the Superintendent may be open, furnish to the Superintendent a true, accurate and complete statement of all dutiable liquors exported thereon which have been entered on the ship's manifest or for the receipt of which for export the owners, charterers, agents or master or any person acting on their or his behalf have issued a receipt to any person.

(3) If no dutiable liquors have been imported or exported, as the case may be, on any particular ship, the owners, charterers, agents and master of such ship shall within the respective times aforesaid furnish

to the Superintendent a statement to the effect that no dutiable liquor was so imported or exported, as the case may be.

49.—(1) Every import or export statement furnished in accordance with the provisions of this Ordinance shall be signed by the party furnishing it and shall contain such particulars as may be appointed by the Governor in Council and in default of such appointment shall be in Form No. 6 or Form No. 7, as the case may be, in the Third Schedule.

Contents and form of import and export statements. Third Schedule. Forms Nos. 6, 7.

(2) Every import or export statement furnished in accordance with the provisions of this Ordinance shall be on a separate form which shall contain no reference to any commodity except dutiable liquors, and no statement which is furnished for the purpose of compliance with the provisions of any other Ordinance shall be accepted as a compliance with the provisions of this Ordinance.

50. Any person who has obtained a permit to move any liquors from any ship or to remove any liquors for exportation and has not availed himself thereof on the day stated therein, shall within two hours of the time when it first became known to such person that the permit could not be used within the time granted, or as soon thereafter as the Superintendent's office is open for business, return such permit to such office and, if so required, give to the Superintendent a full explanation of the reason for not using such permit. If such liquor was intended to be exported it shall be kept separate from other stock and intact in the original cases bearing the export marks until the expiration of twenty-four hours from the hour of the expiration of the permit or until inspected by a revenue officer.

Permit not used to be returned in two hours.

51. No person shall re-land or permit the re-landing of any liquors shipped under any permit or knowingly neglect or omit to cause such liquors to be exported in accordance with the terms of such permit.

Liquors shipped under a permit not to be re-landed.

*Storage of dutiable liquors.*

52. The Governor in Council may approve and appoint premises to be general bonded warehouses for the warehousing of dutiable liquors. If such appointment is revoked, all dutiable liquors warehoused in such warehouse shall be removed as the Governor may direct.

General bonded warehouses.

53. The Superintendent may permit the storage of dutiable liquor manufactured by the holder of a brewery licence in such part of the licensed premises as he may approve.

Storage of dutiable brewed liquor.

54.—(1) Every licensee shall at all times allow the Superintendent or any revenue officer to enter his premises and to inspect the stocks of liquors kept therein and to take samples thereof, and to inspect and make copies of and extracts from any books of account kept in connexion therewith, and other documents relating thereto, which shall be produced on demand.

Inspection of premises of licensee.

(2) The person in charge of any general bonded warehouse and the licensee of any licensed brewery or distillery shall at all times keep proper books showing such particulars of all dutiable liquors warehoused therein and of all liquors removed therefrom as shall be prescribed by regulations to be made by the Governor in Council.

Prescribed books to be kept.

(3) The person in charge of a general bonded warehouse and the licensee of any licensed brewery or distillery shall be liable to the Superintendent for the payment of any duties payable in respect of the liquors warehoused therein, and shall prevent the removal of dutiable liquors and denatured spirits therefrom except in accordance with the provisions of section 56.

Possession of dutiable liquors, etc.

55.—(1) No person shall have in his possession or under his control any dutiable liquors unless (a) he is expressly authorized to do so by or under this Ordinance and (b) he has discharged all the obligations with respect to the liquors in question imposed upon him by or under this Ordinance.

(2) No person shall have in his possession or under his control any intoxicating liquors which were imported, manufactured or prepared contrary to the provisions of this Ordinance or which came into his possession or control contrary to the provisions of this Ordinance.

(3) No person shall, on his own account or on behalf of another person, sell or offer for sale or buy or offer to buy any dutiable liquors which are stored elsewhere than in a general bonded warehouse, licensed brewery or distillery or in the ship in which they were imported, or on the licensed premises of the holder of a distillery or brewery licence.

(4) It shall be no defence to any charge under subsection (1) or (2) that the possession or control of the accused was a joint possession or control.

Removal.

56.—(1) No person shall remove any dutiable liquors or denatured spirits from any general bonded warehouse, licensed brewery or distillery except for export under an export permit, without a permit from the Superintendent in Form No. 2 in the Third Schedule, and except in accordance with the conditions in such permit contained.

Third Schedule. Form No. 2.

(2) Such permit shall be issued by the Superintendent upon receipt of a requisition filled in in duplicate in Form No. 2 in the Third Schedule: Provided always that the Superintendent shall refuse to issue a permit—

(a) for the removal of any such liquors except in closed cases or vessels each containing not less than two gallons or the reputed equivalent of two gallons;

(b) if such liquors are to be removed for purposes other than export to any place other than a general bonded warehouse, except upon payment of the duty thereon.

Deficiency of dutiable liquors in a bonded or licensed warehouse.

57. If it shall appear at any time that there is a deficiency in any general bonded warehouse, licensed brewery or distillery in the quantity of dutiable liquors which ought to be found stored therein, the person in charge or the licensee as the case may be, shall be liable to pay to the Superintendent the duty leviable upon such deficiency, and shall in the absence of proof to the contrary be presumed to have illegally removed such liquors: Provided always that such person in charge or such licensee shall not be held liable for any deficiency which he may prove to have been caused by leakage or breakage or other accident.

*Distillation and manufacture.*

58.—(1) All intoxicating liquors distilled, made, or prepared by any person holding a licence under this Ordinance, or under any Ordinance repealed by this Ordinance, 1910, shall be deemed to be dutiable liquors; and it shall be lawful for the licensee to use a locked spirit receiver or spirit store at the place of distillation, making, or preparation for the purpose of storing such liquors.

Restrictions on making and preparing liquors. Ordinance No. 34 of 1910, s. 6.

(2) Such locked spirit receiver or spirit store shall not be used for the storage of any dutiable liquors whatsoever other than those distilled, made, or prepared at such place.

(3) There shall be no fee payable in respect of such locked spirit receiver or spirit store.

59.—(1) The duty on spirits made in a distillery is to be charged in respect of the wort or wash, the low wines, and the feints and spirits made in the distillery, and shall be payable according to such of those modes of charge as produces the greatest amount of duty.

Duty on spirit distilled in the Colony.

(2) In respect of the wort or wash the duty is to be charged in respect of the quantity of fermentable material used in the preparation thereof, the method of ascertaining the duty so chargeable being as follows. A bulk sample of not less than one catty shall be drawn by a revenue officer from each consignment of fermentable material received by the licensee on his licensed premises, and shall be fermented by the Government Analyst or any analyst in the employment of the Government, with ferment obtained from the same distillery, for the maximum period allowed for the material and ferment in question by the Distillery Regulations in force for the time being, and shall on the completion of the fermentation be distilled by such analyst who shall determine the amount of absolute alcohol produced. From the amount of absolute alcohol so determined the analyst shall calculate the number of gallons of spirit containing twenty-five per cent. of alcohol by weight which one picul of such fermentable material is found capable of producing. From the amount so determined a deduction shall be made of ten per cent. from the 1st of November to the 14th April, both inclusive, and fifteen per cent. from the 15th April to the 31st October, both inclusive. Duty shall be chargeable on each picul of fermentable material used according to the rates payable on the amount of twenty-five per cent. spirit which such material shall have been so found capable of producing.

(3) For the purpose of sub-section (2), the percentage of alcohol by weight in the spirit distilled shall be determined by means of a glass alcoholometer of Tralle type graduated to read percentage of alcohol by weight, and all such determinations of percentage of alcohol by weight shall be calculated as being determined at the standard temperature of 60° Fahrenheit.

(4) In respect of low wines the duty is to be charged on the quantity of absolute alcohol contained therein as measured by the instruments described in sub-section (3) above, less five per cent.

(5) In respect of feints and spirits the duty is to be charged on the quantity of absolute alcohol contained therein after making due allowance for the feints (if any) remaining from a previous distillation and included in the account of feints and spirits last produced.



(6) In calculating the duty chargeable on spirits an allowance shall be made for any deficiency occasioned by natural waste, subject to the following provisions—

(a) The allowance shall not exceed one and a half per cent. on the spirits removed from the receiver to the store.

(b) If the deficiency exceeds three per cent. on the spirits so removed no allowance whatsoever shall be made.

(7) Notwithstanding the provisions of sub-sections (1) to (6), the distiller shall pay to the Superintendent within three days of the close of each weekly period, or within such other period as may be prescribed by the Superintendent, the duty payable on all spirit duly tested and passed for delivery out of the licensed premises by the inspecting revenue officer during the previous week. Such payment shall be in part or whole discharge, as the case may be, of the amount chargeable under sub-section (1).

(8) No duty shall be payable in the case of the under-mentioned classes of spirit:—

(a) on spirit duly denatured on the licensed premises to the satisfaction of the Superintendent;

(b) on spirit duly exported from the Colony after having been duly tested and passed by the inspecting revenue officer;

(c) on spirit destroyed in the presence of the inspecting revenue officer;

(d) on spirit warehoused or removed to store, while still remaining therein.

Power to  
distrain for  
arrears of  
duty on  
spirits dis-  
tilled in the  
Colony.

**60.**—(1) If any duty payable by a distiller, as ascertained by the Superintendent, remains unpaid after the time at which it is payable, the Superintendent may, by warrant signed by him, empower any person to distrain all spirits, and all materials for distilling spirits, and all vessels and utensils, belonging to the distiller, or in any premises in the use or possession of the distiller, or of any person on his behalf or in trust for him, and also all spirits warehoused in the name of the distiller, and to sell the same by public auction, giving six days previous notice of the sale.

(2) The proceeds of sale shall be applied in or towards payment of the costs and expenses of the distress and sale, and in or towards payment of the duties due from the distiller, or in respect of any spirits so warehoused and distrained and sold, and the surplus, if any shall be paid to the distiller.

(3) In the event of any spirits being so distrained the distiller may, at any time before the day appointed for the sale thereof, remove under permit the whole or any part thereof on paying the Superintendent, the true value of the spirits so removed, or such part thereof as may be sufficient to cover the total amount of duty due and the costs and expenses of the distress and proposed sale.

(4) Permits for such removal shall on application be granted as if the distress had not been made.

Ordinance  
not to  
apply to  
distillation  
for medical  
purposes.  
Ordinance.  
No. 9 of  
1916

**61.** Nothing in this Ordinance contained shall apply to any distillation by a medical practitioner or by a person registered under the Pharmacy and Poisons Ordinance, 1916, which is proved to be for genuine medicinal or scientific purposes, or to any distillation of essential oils.

*Keeping of intoxicating liquors by licensees.*

**62.** Every person who holds a licence under this Ordinance or under any Ordinance repealed by this Ordinance or under the New Territories Regulation Ordinance, 1910, shall—

Licensed person to give amount of stocks; Ordinance No. 34 of 1910, s. 6.

- (a) on demand by the Superintendent render an account in writing of the quantity and description of the intoxicating liquors in his possession, custody, or control;
- (b) permit the Superintendent or any revenue officer to enter the premises in which such liquors are stored at any time and inspect the same.

**63.** All licences issued under any Ordinance repealed by this Ordinance or under the New Territories Regulation Ordinance, 1910, shall be deemed to have been made under this Ordinance and shall continue in force until revoked or until they expire and the conditions set out in Form No. 8 in the First Schedule shall be deemed to apply to every Chinese wine and spirit shop licence issued under any of the said Ordinances.

Validation of existing licences.

*Revenue officers.*

**64.**—(1) The Superintendent may appoint such persons as he may think fit as revenue officers under this Ordinance.

Revenue officers.

(2) The Superintendent shall have power to cancel at any time any appointment of a revenue officer.

(3) Every revenue officer shall be supplied with a suitable badge of office.

(4) Every revenue officer shall on demand return to the Superintendent his badge of office, and every person whose appointment as revenue officer has been cancelled shall forthwith return to the Superintendent his badge of office unless he shall have previously returned it to the Superintendent.

(5) Any native revenue officer shall be entitled to claim his discharge at any time on his giving to the Superintendent three months notice of his wish to withdraw and paying a sum equivalent to two months pay for each unexpired year of his term of appointment: Provided always that it shall be lawful for the Governor to remit the whole or any part of the said sum.

(6) Every native revenue officer who, having duly engaged and bound himself to serve in that office, deserts therefrom or refuses to perform his duty therein, shall upon summary conviction be liable to a fine not exceeding two hundred dollars.

(7) Any native revenue officer imprisoned for default of payment of a fine imposed under sub-section (6), shall forfeit all pay during his imprisonment.

[cf. No. 3 of 1890, s. 57.]

(8) The Superintendent shall, in case of breach of discipline or neglect of duty by any revenue officer, on proof thereof to his satisfaction, have power to order the offender to forfeit a sum not exceeding ten dollars.

(9) All sums forfeited under sub-section (8) shall be paid into the Treasury, and shall be applied to such purposes in connexion with the Imports and Exports Office as the Governor may direct.

(10) Every revenue officer when acting against any person under this Ordinance shall declare his office and produce his badge of office to such person.

Penalty for refusing or neglecting to return badge.

(11) Every revenue officer or ex-revenue officer who refuses or neglects without reasonable excuse to return his badge to the Superintendent in contravention of this Ordinance shall be liable to a fine not exceeding fifty dollars, or to imprisonment for any term not exceeding three months.

Powers of police officers.

65.—(1) All police officers shall have the powers of a revenue officer under this Ordinance.

(2) Every police officer when acting against any person under this Ordinance shall, if not in uniform, declare his office and produce to the person against whom he is acting such badge as the Inspector General of Police may direct to be carried by police officers when employed on special service.

Search of baggage and goods.

66.—(1) Every person landing from any ship or entering the Colony by land accompanied by any goods or baggage shall on demand by any revenue or police officer, either permit his goods and baggage to be searched by such officer, or together with such goods and baggage accompany such officer to the office of the Superintendent or to a police station and there permit his goods and baggage to be searched by any revenue or police officer in the presence and under the supervision of a European officer:

Provided always that the goods and baggage of any person who claims to be present when they are searched shall not be searched except in his presence.

(2) Any person who refuses to comply with any lawful demand under this section may be arrested without warrant by the officer making the demand.

Examination of articles on ship, wharf, etc.

67. Any box, chest, package, or other article (not being passenger's baggage accompanied by the owner) which is being landed or has been recently landed from any ship, or which is in or upon any ship (not being or having the status of a ship of war), islet, landing place, wharf, warehouse, or place adjoining any wharf and used in connexion therewith, or which is being removed from any such ship, islet, or other place, or which is being brought into or has recently been brought into the Colony by land—

(a) may be examined and searched by any revenue officer, and may be detained until any person in charge thereof shall have opened the same to admit of such examination and search, and in default of such opening may be removed by such officer to the office of the Superintendent or to a police station.

(b) may be broken open by the orders of any European officer to facilitate such examination and search, provided that any person in charge or possession of such box, chest, package, or other article shall be afforded every reasonable facility for being present at such breaking open, examination, and search.

Revenue officer may board ship.

68.—(1) Any revenue officer may board any ship, not being or having the status of a ship of war, and remain on board as long as such ship remains in the waters of the Colony.

hereby required, to proceed to such trials and to the hearing of such appeals on the merits of the case only without reference to matters of form, and without inquiring into the manner or form of making any seizure, excepting in so far as the manner or form of seizure may be evidence on such merits.

72. Every requisition received and a copy of every permit issued by the Superintendent shall be entered in the Superintendent's office in a book or books, and the production of any extracts from the said books or of any certificate as to requisitions for and grants of permits certified or purporting to be certified under the hand of the Superintendent shall on the trial of any person charged with an offence under this Ordinance be proof of the facts set out in the said extracts and certificates till the contrary is shown by or for the person so charged, and the absence of requisitions and of copies of permits from the said books shall be proof till the contrary is shown, that application has not been made for the permit required and that the permit has not been issued.

Extracts from register of requisitions and permits to be evidence.

73. The magistrate hearing any charge under this Ordinance may require the Government Analyst or any Analyst in the employment of the Government to report on any technical point, and may order the payment of the fees due in respect of the analyst's report by the defendant in addition to any other penalty, and such fee shall be recoverable in the same way as a penalty imposed under this Ordinance is recoverable.

Magistrate may request Government Analyst to report on technical point.

74. At the hearing of any charge under this Ordinance, the production of a certificate purporting to be signed by the Government Analyst or by the Monopoly Analyst or by any other analyst in the employment of the Government shall be sufficient evidence of the facts therein stated, unless the defendant requires the analyst to be called as a witness; but if the defendant shall require the analyst to be called the magistrate may order him in addition to any other penalty to pay a fee of twenty-five dollars for the attendance of the analyst, such fee to be recoverable in the same way as a penalty imposed under this Ordinance is recoverable.

Certificate of Government Analyst to be sufficient evidence.

75. Except as hereinafter mentioned, no information laid under this Ordinance shall be admitted in evidence in any civil or criminal proceeding whatsoever, and no witness shall be obliged or permitted to disclose the name or address of any informer under this Ordinance or state any matter which might lead to his discovery. Moreover, if any books, documents, or papers which are in evidence or liable to inspection in any entry in which any informer is named or described, or which might lead to his discovery, the court shall cause all such passages to be concealed from view or to be obliterated so far as may be necessary to protect the informer from discovery but no further. But if on the trial of any offence under this Ordinance the magistrate after full inquiry into the case believes that the informer wilfully made in his information a material statement which he knew or believed to be false or did not believe to be true, or in any other proceeding the magistrate is of opinion that justice cannot be fully done between the parties thereto without the discovery of the informer, it shall be lawful for the magistrate to require the production of the original information and permit inquiry and

Protection of informers from discovery.

(2) Any revenue officer authorised thereto in writing by the Superintendent, either generally or for a particular occasion, may search any such ship and may seize, remove and detain any thing found in any such ship with respect to which such revenue officer may have reasonable grounds for suspecting that any offence against this Ordinance has been committed.

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PART III.

*Warrants, proceedings, offences, penalties and forfeitures.*

Inspection,  
obtaining of  
information,  
and search.

**69.**—(1) In any case in which it is suspected that any offence under this Ordinance has been committed by any person, and in any case in which it is anticipated that any such offence is about to be committed by any person, a magistrate may on oath being made before him to that effect authorise by warrant directed to any European police or revenue officer, empower such officer, with such assistants as may be necessary, by day or night—

- (a) to enter and if necessary to break into any building or place, to inspect and search the same, and to take possession of any intoxicating liquors, denatured spirits, apparatus or other articles;
- (b) to seize and take possession of all books, documents and things discovered in the course of any such inspection or search which may appear to furnish any evidence that any offence under this Ordinance has been or was about to be committed;
- (c) to arrest any person who appears to have such intoxicating liquors, denatured spirits, apparatus or other articles, or such books, documents or things, in his possession, custody or control;
- (d) to do all such acts and things as may be reasonably necessary for the purpose of effecting such search.

Search of  
place with-  
out warrant.

(2) Whenever it appears to any European revenue officer generally or specially authorised in writing by the Superintendent for the purpose of carrying out the provisions of this sub-section that there is reasonable cause to believe that in any place there is concealed or deposited any liquor subject to forfeiture or with respect to which an offence has been committed or is about to be committed against this Ordinance and he shall have reasonable ground for believing that by reason of the delay in obtaining a search warrant the liquor is likely to be removed, the said officer in virtue of his office may exercise in, upon and respect of such place all the powers mentioned in the above sub-section in as full and ample a manner as if he were empowered to do so by warrant issued under the said sub-section.

Recovery  
of fines and  
forfeitures.

**70.** All convictions and fines and penalties under this Ordinance shall be had and recovered summarily, but proceedings for the recovery of any such fine or penalty shall be commenced within six months after the offence was committed.

Manner of  
seizure not  
to be in-  
quired into  
by court.

**71.** On any trial before any magistrate, and in any proceedings on appeal in the Supreme Court relating in any of the above cases to the seizure of articles under this Ordinance, it shall be lawful for such magistrate or court, and such assistants or court as

**76.**—(1) Whenever two or more persons are charged with any offence against this Ordinance, the magistrate may permit any of them to give evidence for the prosecution. Examination of accused persons.

(2) Every person so permitted to give evidence who shall in the opinion of the magistrate make true and full discovery of all things as to which he is lawfully examined, shall be entitled to receive a certificate of indemnity under the hand of the magistrate stating that he has made a true and full discovery of all things as to which he was examined, and such certificate shall be a bar to all legal proceedings against him in respect of all such things as aforesaid. Indemnity if true and full discovery made.

(3) Provided always that any person charged with an offence against this Ordinance may, if he thinks fit, tender himself to be examined in his own behalf, and thereupon may give evidence in the same manner and with the like effect and consequences as any other witness.

**77.** Every person who imports, or aids, abets, procures or is interested or concerned in, or knowingly imports or procures any intoxicating liquors or denatured spirits contrary to the provisions of this Ordinance shall be guilty of an offence. Illegal importing of intoxicating liquors or denatured spirits.

**78.**—(1) If any person is charged with the possession or control of dutiable liquors contrary to the provisions of this Ordinance it shall upon proof of possession be presumed that the duty had not been paid, and the accused shall accordingly be liable to be convicted of such possession or control unless he proves beyond a reasonable doubt either that the duty had been paid or that he had good and sufficient reason to believe that it had been paid. Onus of proof, etc.

(2) If in any such case the accused produces evidence in order to prove either that the duty had been paid or that he had good and sufficient reason to believe that it had been paid it shall be lawful for the complainant to produce in reply any evidence tending to prove that the duty had not been paid or that the accused had not good and sufficient reason to believe that it had been paid, as the case may be.

(3) Without prejudice to the presumption against the accused under sub-section (1), it shall be the duty of the complainant to produce to the court or magistrate as part of the case for the prosecution any evidence which he may have tending to prove either that the duty had not been paid or that the accused had not good and sufficient reason for believing that it had been paid.

(4) The right conferred by sub-section (2) on the complainant to produce evidence in reply shall not be deemed to be affected by any non-compliance with the provisions of sub-section (3), and it shall be lawful for the complainant to produce such evidence in reply notwithstanding such non-compliance: Provided that in the event of such non-compliance the court or magistrate may give leave to the accused to produce any further evidence in answer to the evidence produced by the complainant under sub-section (2), if the court or magistrate shall be of the opinion that the accused would otherwise be prejudiced by such non-compliance and that in the interests of justice

(5) If any dutiable liquors are found upon any licensed premises and the licensee of the said premises is charged with the possession of the said dutiable liquors it shall until the contrary is proved be presumed that the said dutiable liquors were in the possession of such licensee.

(6) No person shall be convicted of the offence of having in his possession or under his control intoxicating liquors which were imported, manufactured or prepared contrary to the provisions of this Ordinance if he proves that he had good and sufficient reason to believe that the intoxicating liquors in question were lawfully imported, manufactured or prepared, as the case may be.

Making incorrect application, returns, etc.

**79.** Every person who makes any application or supplies any particulars, returns, or account, or other written statement required by this Ordinance shall, if such application, particulars, returns, account or written statement be incorrect either in whole or in part, whether the same be signed by him or not, be guilty of an offence, unless he proves that he did not know the same to be incorrect, and that the incorrectness was not due to any negligence on his part.

Obligation to give information.

**80.** Every person who is required by the Superintendent, or by any revenue officer authorised thereto in writing by the Superintendent, either generally or for a particular occasion, to give any information on any subject which it is the duty of the Superintendent or revenue officer to inquire into under this Ordinance, and which it is in the power of such person to give, shall give such information forthwith: provided that nothing in this section shall have the effect of enabling the Superintendent or any revenue officer to put any question to, or to require any answer from, any person who has been charged with an offence against this Ordinance or in whose case the Superintendent has decided to prosecute under this Ordinance.

Improper possession of labels, etc.

**81.—(1)** No person shall, without lawful authority or excuse, have in his possession any label, wrapper or mark issued by the Superintendent for use under this Ordinance.

(2) No person shall, without lawful authority or excuse, have in his possession, with intent that it may be used again, any such label, wrapper or mark which has been removed from any cask, jar, bottle or any other receptacle of whatever nature.

(3) No person shall, without lawful authority or excuse, have in his possession any label, wrapper or mark so resembling any such label, wrapper or mark as to constitute a colourable imitation thereof, or shall have in his possession any die, block or type apparently intended for the production of any such label, wrapper or mark.

(4) For the purposes of this section, "label", "wrapper or mark", "die", "block", and "type", shall be deemed respectively to include any portion of a label, wrapper or mark, die, block or type.

Other penalties.

**82.—(1)** Every omission or neglect to comply with, and every act done or attempted to be done contrary to, the provisions of this Ordinance or permit granted or order of the Governor in Council issued thereunder, and any refusal to permit or obstruction of any act commanded by this Ordinance, and any breach on the part of a licensed person of the terms or conditions of his licence or recognizance, shall be

not otherwise specially provided for the offender shall, upon summary conviction in addition to the forfeiture (if any) of the article seized as hereinafter provided, be liable to the following penalties:—

- (a) for every first offence, a fine not exceeding five hundred dollars, or imprisonment for any term not exceeding six months;
- (b) for every second offence, a fine not exceeding one thousand dollars, or imprisonment for any term not exceeding twelve months;
- (c) for every subsequent offence, a fine not exceeding two thousand five hundred dollars, and imprisonment for any term not exceeding twelve months.

(2) If the magistrate is of opinion that any offence committed against this Ordinance was committed with intent to avoid payment of any duty payable under this Ordinance, he may at his option impose a fine not exceeding two thousand dollars, or a fine not exceeding ten times the amount of the duty payable on the intoxicating liquors in respect of which the offence was committed, notwithstanding the fact that such fine may be in excess, in the case of a first, second or subsequent offence of the maximum fines authorised for first second or subsequent offences respectively by sub-section (1); Provided that nothing in this sub-section shall affect the power of the magistrate to impose in lieu of or in addition to any fine imposed under this sub-section a sentence of imprisonment for any term authorised by sub-section (1).

**83.** All intoxicating liquors and denatured spirits **Forfeitures.** in respect of which any offence has been committed against this Ordinance, or against any permit granted thereunder, or any breach of the restrictions and conditions subject to or upon which any licence has been granted together with any still or part thereof, vat or other vessel used in distillation, wash or other materials preparing or prepared for the distillation of such liquors, utensil or apparatus, or any vessel, package, cart, carriage, or conveyance in which the same may be found or which may have been used in connexion with such offence, may be seized by any police or revenue officer, and all such intoxicating liquors, denatured spirits, stills, utensils, apparatus, vessels, packages, carts, carriages, or conveyances, as also any ship of less than fifteen tons in which the same may be found, may be forfeited.

**84.** All intoxicating liquors and denatured spirits, **Unclaimed** and all stills, utensils, apparatus, vessels, packages, **articles to be forfeited.** or conveyances, used for the preparation, packing, or conveyance of intoxicating liquors or denatured spirits shall, if found without any apparent owner, or if unclaimed after such notice given as to a magistrate may seem fit, be forfeited.

**85.** On the conviction of any licensed person for **Forfeiture** a second or any subsequent offence against this Ord<sup>n</sup>. **of licence.** nance, the magistrate may order his licence to be forfeited, in addition to any other penalties hereinbefore provided.



PART IV.

*General.*

Responsibility for acts of agents and servants.  
Ordinance No. 34 of 1910, s. 6.

**86.**—(1) Whenever any person to whom any licence has been granted under this Ordinance or under any Ordinance repealed by this Ordinance, or under the New Territories Regulation Ordinance, 1910, or any person in charge of a general bonded warehouse, is liable under the provisions of this Ordinance to any punishment, penalty, or forfeiture for any act, omission, or neglect, he shall be liable to the same punishment, penalty, or forfeiture for every similar act, omission, or neglect of any agent or servant employed by him in or about his licensed premises or general bonded warehouse, and every agent or servant employed by him in or about his licensed premises or general bonded warehouse shall also be liable to every punishment, penalty, or forfeiture prescribed for such acts, omissions, or neglect contrary to the provisions of this Ordinance as fully and effectually as if such agent or servant had been the person to whom such licence had been granted or had been the person in charge of such general bonded warehouse.

Presumption of employment.

(2) Every person employed in or about any licensed premises or general bonded warehouse shall until the contrary is proved be deemed to have been so employed by the person mentioned in the licence or by the person in charge of the general bonded warehouse, as the case may be.

Contents and signature of requisitions.  
Third Schedule.

**87.** Every requisition required by the provisions of Part II shall contain the particulars required by the forms in the Third Schedule and shall be signed by the person applying for such requisition or by some person duly authorised by him: Provided that in the case of any Chinese firm such requisition shall, in addition to such signature, be stamped with the chop of such firm.

Regulations.

**88.** It shall be lawful for the Governor in Council to make regulations for any of the following purposes:—

- (1) to regulate the standard of quality or to determine the quality of any intoxicating liquors or wines or spirits to be manufactured and sold under the provisions of this Ordinance, and to regulate the material to be used therein, and for the branding or labelling of such liquors and such wines and spirits;
- (2) to regulate the import and export possession and sale of intoxicating liquors, and the licensing of persons and ships for those purposes;
- (3) to regulate the management of general bonded warehouses, and to prescribe fees for storage in such warehouses, and to authorise the forfeiture of any intoxicating liquors or denatured spirits not cleared from such warehouse within periods to be fixed by such regulations;
- (4) to regulate the licensing and management of breweries;
- (5) to regulate the management of distilleries and places for distilling, making, and preparing intoxicating liquors, and the safeguarding of the revenue to be derived from the duty upon liquors distilled, made, or prepared therein;
- (6) to regulate the examination of the baggage and goods of persons landing at any port.

- (7) to alter or rescind any of the forms contained in the Schedules and substitute others therefor;
- (8) for granting exemption from payment of duty on dutiable goods of from any of the provisions of this Ordinance;
- (9) to regulate the substances to be used and the quantities thereof for denaturing spirits; and the manufacture possession and sale thereof.
- (10) or the supervision of the breaking down, blending, mixing, and bottling of dutiable liquors; and
- (11) generally for the purpose of carrying into effect the provisions of this Ordinance.

**89.** This Ordinance shall not apply to naval or military stores the property of His Majesty, nor to any intoxicating liquors or spirituous liquors imported or purchased on account of His Majesty's Government or of the Government of the Colony. Exemption of naval and military stores, etc.

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PART V.

*Sales.*

**90.** In this Part,

- (a) "Cash" means any coins or notes current in the Colony.
- (b) "Sale" includes any transaction in which intoxicating liquor is supplied for any consideration whatsoever, direct or indirect.

Interpretation.

**91.**—(1) Subject to the provisions of sub-section (2), no person shall sell any intoxicating liquor for consumption on or at any licensed premises except for cash. Prohibition of sale except for cash.

(2) Sub-section (1) shall not apply to the following:—

- (a) any sale by the proprietor of an hotel to a person residing at the hotel;
- (b) any sale by the proprietor of an hotel of liquor to be consumed in the dining room of the hotel at one of the regular meals of the hotel or of liquor to be consumed in conjunction with any other *bona fide* meal for which a charge of at least thirty cents can be reasonably made; and
- (c) any sale in accordance with the conditions of his licence by the holder of a restaurant adjunct licence.

**92.** Where any intoxicating liquor is sold by a servant or employee in contravention of section 91, the employer, whether a natural person or a body corporate, shall be deemed to be guilty of an offence against the provisions of this Part unless he proves affirmatively that the sale was against his express orders and without his consent or connivance. Liability of employer.

**93.** Every person to whom any liquor is, to the knowledge of such person, supplied in contravention of the provisions of this Part shall also be guilty of an offence against the provisions of this Part. Liability of buyer.

Penalty. **94.** Every person who is guilty of an offence against the provisions of this Part shall upon summary conviction be liable to a fine not exceeding two hundred and fifty dollars.

Repeal of Ordinances No. 9 of 1911, No. 16 of 1927, No. 29 of 1929 and No. 24 of 1931. **95.**—(1) The Liquors Consolidation Ordinance, 1911, the Liquors Amendment Ordinance, 1927, the Liquors Amendment Ordinance 1929 and the Liquors Amendment Ordinance 1931 are repealed.

Amendment of Ordinances No. 34 of 1910. (2) (a) In section 6 (1) of the New Territories Regulation Ordinance, 1910, the word "spirits" is deleted in the third line.

No. 10 of 1916. (b) In section 39 (6) (c) of the Tobacco Ordinance, 1916 the words "or under the Liquors Ordinance, 1931" are added at the end.

No. 2 of 1917. (c) In the First Schedule to the Revenue Officers Power of Arrest Ordinance, 1917, the figures and words "— of 1931, Liquors Ordinance, 1931" are added at the end.

No. 2 of 1917. (d) In the Second Schedule to the Revenue Officers Power of Arrest Ordinance, 1917, the figures and words "9 of 1911, Liquors Consolidation Ordinance, 1911" are deleted and the figures and words "—of 1931, Liquors Ordinance, 1931" are substituted therefor.

No. 23 of 1917. (e) In section 8 of the Boarding-house Ordinance, 1917, the words "The Liquors Consolidation Ordinance, 1911," are deleted and the words "Liquors Ordinance, 1931" are substituted therefor.

No. 4 of 1930. (f) In section 38 (6) (c) of the Motor Spirit Ordinance, 1930, the words "or under the Liquors Ordinance, 1931" are added at the end.

Commencement. **96.** This Ordinance shall come into operation on the first day of January, 1932.

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**FIRST SCHEDULE.**

FORM No. 1. [s. 3.]

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**DISTILLERY LICENCE.**

Hong Kong.

*The Liquors Ordinance, 1931.*

In consideration of the fee of \_\_\_\_\_ dollars paid by  
I hereby license him to have \_\_\_\_\_ stills, of  
\_\_\_\_\_ gallons capacity, at \_\_\_\_\_, and to distil  
spirits therewith and to sell such spirits from this  
date until the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_,  
in quantities of not less than two gallons of one liquor,  
at one time, and not to be consumed on the premises.

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APPLICATION FOR PUBLICAN'S LICENCE.

Hong Kong.

*The Liquors Ordinance, 1931.*

Name of applicant	Address		
Nationality			
Has held a licence for	years.		
Licensed house to be at No.		Street.	
Its name or sign to be			
Sureties	of		and
	of		

To the Licensing Board.

I give notice that I intend to apply at the next meeting of the Licensing Board for a licence to sell by retail intoxicating liquors (except Chinese wines and spirits) in the house and appurtenances thereunto belonging above named, which I intend to keep as an inn or public house.

Dated the                      day of                      , 19                      .

(Signed)

We, the undersigned householders, residing at                      in the Colony of Hong Kong, and being in no way directly or indirectly connected with the sale of liquor to the applicant, certify that the above-named applicant is a person of good fame and reputation and fit and proper to be licensed to keep an inn or public house.

Dated the                      day of                      , 19                      .

(Signed)

1. ....
2. ....
3. ....

APPLICATION FOR ADJUNCT LICENCE.

Hong Kong.

*The Liquors Ordinance, 1931.*

Name of applicant	Address			Nationality
Has held a licence for				years.
Licensed house to be at No.		Street.		
Other business carried on		Sureties	of	
and		of		

To the Licensing Board.

I give notice that I intend to apply at the next meeting of the Licensing Board for a licence to sell by retail intoxicating liquors, in the house and appurtenances thereunto belonging above named, as an adjunct to the business which I am carrying on in the said house and premises.

Dated the                      day of                      , 19                      .

[First  
Schedule  
contd.]

FORM No. 4.

[s. 16.]

PUBLICAN'S LICENCE.

Hong Kong.

*The Liquors Ordinance, 1931.*

Licensee No. from Fee, \$	Street to	Sign of house period of licence, both days inclusive.
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I licence the above-named person to keep an inn or public house, and to sell by retail in such house in which he now dwells and in the appurtenances thereunto belonging, but not elsewhere, intoxicating liquors (except Chinese wines and spirits) during the period above written.

*Conditions.*

1. No liquor shall be sold or drunk upon any licensed premises except between 8 a.m. and 12 o'clock midnight. Provided that the Governor in Council may by order from time to time alter such hours as aforesaid.

Provided also that the Inspector General of Police in his discretion and in respect of occasions deemed by him to be "special occasions" may grant permits in writing extending the hours during which liquor may be sold or drunk upon the licensed premises of any publican. Of such permits there shall be two classes, that is to say,—Class A, allowing sale to and drinking by the General public, and Class B, allowing sale to and drinking by members of a class, group, body or institution, exclusively.

2. No disorder shall be permitted on the premises.

3. No person shall be allowed to become drunk on the premises, nor shall liquor be supplied to any person who is drunk.

4. No game of chance shall be played on the premises.

5. A decent and suitable privy and urinal shall be maintained in a state of cleanliness and good repair for the use of customers.

6. The licensee shall not abandon the occupation of his house or permit any other person to become virtually the keeper thereof.

7. The licensee shall not employ any person to sell or dispose of any liquors outside of his licensed premises, nor shall he allow or suffer any liquors to be so disposed of on his account.

8. The licensee excepted, no woman or girl whether belonging to the licensee's family or not, shall be permitted to serve or act in any capacity in the bar room or in any room directly opening out of the bar room.

9. The standard of quality of spirits as fixed by the Governor in Council shall be declared on the label of each bottle.

10. The licensee shall not allow any person to occupy or use any portion of the premises for any immoral purpose.

Dated the                      day of                      , 19                      .

No.

(Signed)                      Colonial Treasurer.

RESTAURANT ADJUNCT LICENCE.

Hong Kong.

*The Liquors Ordinance, 1931.*

Licensee  
Business  
No. Street  
Period of licence, from to both  
days inclusive. Fee, \$

I license the above-named person to sell by retail intoxicating liquors, in quantities not exceeding two gallons at one time, in the house in which he now dwells and in the appurtenances thereunto belonging, but not elsewhere, as an adjunct to the business he carries on there and without keeping a public bar during the period above written.

*Conditions.*

1. No bar shall be kept.
2. Intoxicating liquors shall only be sold for consumption on the premises and only in conjunction with a *bonâ fide* meal for which a charge of at least thirty cents can be reasonably made.
3. Intoxicating liquors shall only be sold between 12.30 p.m. and 2.30 p.m., and between 6 p.m. and 9 p.m. and at no other time.
4. No disorder shall be permitted on the premises.
5. No person shall be allowed to become drunk on the premises nor shall liquor be supplied to any person who is drunk.
6. No game of chance shall be played on the premises.
7. A decent and suitable privy and urinal shall be maintained in a state of cleanliness and good repair for the use of customers.
8. The licensee shall not abandon the occupation of his house or permit any other person to become virtually the keeper thereof.
9. The licensee shall not employ any person to sell or dispose of any liquors outside of his licensed premises, nor shall he allow or suffer any liquors to be so disposed of on his account.
10. The licensee shall not allow any person to occupy or use any portion of the premises for any immoral purpose.

Dated the            day of            , 19   .

(Signed)            Colonial Treasurer.

[First  
Schedule  
contd.]

FORM No. 6.

[s. 16.]

HOTEL KEEPER'S ADJUNCT LICENCE.

Hong Kong.

*The Liquors Ordinance, 1931.*

Licensee	
Business	
No.	Street.
Fee, \$	

I license the above-named person to sell by retail intoxicating liquors, in quantities not exceeding two gallons at one time, in the house in which he now dwells and in the appurtenances thereunto belonging, but not elsewhere, as an adjunct to the business he carries on there during the period above written.

*Conditions.*

1. No public bar shall be kept.
2. Intoxicating liquor shall only be sold for consumption on the premises, and
  - (a) to persons residing at the hotel, at any time;
  - (b) to persons other than residents, only in the dining room and in conjunction with the regular meals of the establishment.
3. No disorder shall be permitted on the premises.
4. No person shall be allowed to become drunk on the premises, nor shall liquor be supplied to any person who is drunk.
5. No game of chance shall be played on the premises.
6. A decent and suitable privy and urinal shall be maintained in a state of cleanliness and good repair for the use of customers.
7. The licensee shall not abandon the occupation of his house or permit any other person to become virtually the keeper thereof.
8. The licensee shall not employ any person to sell or dispose of any liquors outside of his licensed premises, nor shall he allow or suffer any liquors to be so disposed of on his account.
9. The licensee shall not allow any person to occupy or use any portion of the premises for any immoral purpose.

Dated the            day of            , 19    .

No.

(Signed)            *Colonial Treasurer.*

FORM No 7.

[s. 30.]

DEALER'S LICENCE.

Hong Kong.

*The Liquors Ordinance, 1931.*

is licensed to sell intoxicating liquors  
(Chinese wines and spirits excepted) by wholesale or

*Conditions.*

[First  
Schedule  
*contd.*]

1. Such intoxicating liquors are not to be consumed on the premises.

2. No intoxicating liquors shall be sold under this licence between 10 p.m. and 8 a.m.

3. The licensee shall keep a book in which shall be recorded all sales of intoxicating liquors made under this licence. Such book shall be open to inspection at all reasonable hours by any police officer.

4. Except as herein provided the licensee shall cause every bottle or other vessel containing intoxicating liquors kept by him pursuant to this licence and on which duty has been paid, to be labelled over the cork thereof with a "Duty-Paid" label which shall be obtained by him from the Superintendent. Provided that such labelling shall not be required for miniature bottles or vessels or for bottles or vessels containing beer, stout or cider.

Dated this            day of            , 19   .

(Signed)            *Superintendent.*

FORM No. 8.            [s. 32.]

CHINESE LIQUOR SHOP LICENCE.

Hong Kong.

*The Liquors Ordinance, 1931.*

is licensed to sell Chinese type liquors  
such Chinese type liquors  
not to be consumed on his premises, at No.  
the sign or shop name of which is            until the  
day of            , 19   .

*Conditions.*

1. No Chinese type liquors shall be sold by retail, directly or indirectly, to persons other than Chinese.

2. None but Chinese type liquors shall be sold on the premises.

3. No Chinese type liquors shall be sold between 10 p.m. and 6 a.m.

4. Any change in the place of business shall be forthwith reported to the Superintendent of Imports and Exports and to the Inspector General of Police.

5. The holder of this licence shall exhibit conspicuously and permanently in front of his licensed place of business, his name and the number and the nature of his licence, on a sign, the size and design of which shall be approved by the Superintendent.

6. (a) The licensee shall keep on his licensed premises a Stock Book and make correct entries therein showing the number of jars, bottles or other vessels containing spirit as soon as received on the premises and the amount contained therein in gallons. Such



[First  
Schedule  
contd.]

- (b) The amount of sales shall be recorded daily, but only the total amount of retail sales of under 2 gallons to one customer shall be entered daily; sales of 2 gallons and over to a separate customer shall be recorded separately giving in each case the serial number of the foil issued under condition 9 below.
- (c) Furthermore the licensee shall keep a Blend Book and make correct entries therein showing the date on which blends, mixtures or treatments are set on or made, the amount of spirit going into the blend, mixture or treatment and the amount of blended, mixed or treated spirit produced. The product of such blend, mixture or treatment when preparation is completed shall be transferred to the stock book under its appropriate name.
- (d) The licensee shall mark all jars or containers of spirit undergoing treatment with the Chinese name of the spirit being produced and the serial number of the blend, mixture or treatment which shall correspond with that entered in the blend book.

7. Unless the licensee is the holder of an Importer's licence or is registered in the office of the Superintendent as the proprietor of a wholesale depot of a duly licensed distillery he shall not sell more than 8 gallons of spirit to the same person or firm on any one day.

8. Every licensee shall keep a book of foils and counterfoils numbered consecutively in a form approved by the Superintendent, and upon the issue of 2 or more gallons of spirit from his premises shall fill in upon a foil and counterfoil a description of the liquor issued, giving its nature, quantity and price, and the name and address of the person to whom such spirit is delivered, and shall chop the foil and deliver it to the person receiving the liquor. No spirit in quantities of 2 gallons or over shall be issued from any licensed premises between the hours of 6 p.m. and 6 a.m.

9. The licensee on receipt of any foil or pass, whether issued under condition 9 above or under the Distillery Regulations, shall immediately on receipt of the spirit covered thereunder, cancel such pass by drawing with ink two parallel straight lines diagonally across the face. All the aforesaid foils and passes received by the licensee shall be kept by him for six months, filed in order of receipt and ready for inspection on demand by any Revenue Officer.

*The following special conditions shall be added in the case of restricted grocers' licences.*

10. A grocers' licence shall only be held by established grocers who do a genuine trade in Chinese groceries, while the sale of Chinese liquor forms only a subsidiary part of the business conducted on the licensed premises.

11. No Chinese type liquors other than Liu Pun (料半) and Sheung Ching (雙蒸) shall be kept or sold on the licensed premises.

12. Sales of such liquors shall be restricted to two cattles for each individual purchase.

13. No kongs or barrels shall be used on the licensed premises for the storage of such liquors, the stock of which shall be retained in its original containers as received.

(Signed) *Superintendent.*



11. Unless authorised by the Inspector General of Police, no person other than persons of Asiatic race shall be permitted on the premises of any Chinese restaurant situated in the area bounded:—

on the North by the Harbour, on the South by Kennedy Road, on the East by Fleming Road, Wanchai Road and Stone Nullah Lane, and on the West by Arsenal Street and Monmouth Path.

Dated the            day of            ,19 .

(Signed)

*Secretary for Chinese Affairs.*

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**SECOND SCHEDULE.** [ss. 3, 16,  
18, 30, 32, 33 and 34.]

*Schedule of fees.*

The following fees shall be paid for the licences herein mentioned and in the manner herein specified:—

<i>Nature of licence.</i>	<i>Fee.</i>	<i>Manner of payment.</i>
Distillery licence, single still .....	\$ 25	Annually in advance.
Distillery licence, two stills .....	\$200	
Distillery licence, more than two stills.....	\$400	
Brewery licence, .....	\$400	
Temporary licence,—At the discretion of the Governor.		In advance.
Publican's licence:—		
(a) In Victoria and in the Hill District:—(as defined by the Public Health and Buildings Ordinance, 1903):—		
when the rateable value of the premises is		
	<i>Fee.</i>	
	under \$10,000...\$1,000	
	„ \$20,000...\$2,000	
	„ \$30,000...\$3,000	
	„ \$50,000...\$5,000	
	\$50,000 and over...\$8,000	
(b) Elsewhere in the Colony the publican's licence fees shall be at half the above rates.		
And in addition to the above fees and in respect of each and every exten- sion of hours of business granted by the Inspector General of Police in respect of any occasion deemed by him to be a 'special occasion', the following further fees,— In advance,		
For the first hour of the extension stated in a Class A permit .....	\$ 50	Annually in ad- vance, subject to the provisions of the Liquors Ordin- ance, 1931.
For each and every subsequent hour of the extension in a Class A permit .....	\$100	
For the first hour of the extension stated in a Class B permit .....	\$ 25	
For each and every sub- sequent hour stated in a Class B permit .....	\$ 50	

[Second  
Schedule  
contd.]

<i>Nature of licence.</i>	<i>Fee.</i>	<i>Manner of payment.</i>
Restaurant adjunct licence and Hotel keeper's adjunct licence:—		
(a) for premises situate in and to the north of Queen's Road, Victoria, and at Victoria Gap, .....	\$700	Annually in ad- vance, subject to the provisions of the Liquors Ordin- ance, 1931.
(b) for premises situate in any other part of the Island, and in Kowloon and New Kowloon ..	\$400	
Removal licence, .....	\$ 20	In advance.
NOTE.—If the new premises are of a higher annual valuation than those from which the licence is re- moved, a proportionate part of the extra fee, if any, payable in respect of such difference of valuation must also be paid.		
Transfer of publican's licence, .....	\$ 200	In advance.
Transfer of adjunct licence, .....	\$ 40	
Dealer's licence, .....	\$1,000	Annually in advance.
Chinese liquor shop licence:—		
<i>General Licences.</i>		
(a) City of Victoria west of the Soo Kum Poo Nullah, .....	\$ 650	Annually in advance.
(b) City of Victoria and areas east of the Soo Kum Poo Nullah, to the boundary of War Department land east of A Kung Ngam and also Aberdeen and Ap- lichau .....	\$ 550	
(c) Elsewhere on the Island of Hong Kong .....	\$ 400	
(d) Kowloon and New Kowloon west of the Railway as far as and including Sham- shuipo, .....	\$ 650	
(e) Kowloon and New Kowloon east of the Railway as far as and including Kow- loon City and Kai Tack, .....	\$ 550	
(f) The remainder of New Kowloon .....	\$ 400	
(g) The remainder of the New Territories.	\$ 25	

<i>Nature of licence.</i>	<i>Fee.</i>	<i>Manner of payment.</i> [Second Schedule contd.]
<i>Restricted Grocers' licences.</i>		
(a) In the Island of Hong Kong, Ap-lichau, Kowloon and New Kowloon, .....	\$ 150	} Annually in advance.
(b) Elsewhere, .....	\$ 25	
Chinese restaurant licence:—		
when the valuation of the premises occupied is—		
under \$500 .....	\$ 250	} Annually in advance.
\$500 or over, but under \$2,000.....	\$ 500	
\$2,000 or over, but under \$3,000.....	\$1,000	
\$3,000 or over, but under \$4,000 .....	\$1,250	
\$4,000 or over, but under \$5,000 .....	\$1,500	
\$5,000 or over, but under \$6,000 .....	\$1,750	
\$6,000 or over, but under \$7,000 .....	\$2,000	
\$7,000 or over, but under \$8,000 .....	\$2,250	
\$8,000 or over, but under \$9,000 .....	\$2,500	
\$9,000 or over, but under \$10,000 .....	\$2,750	
\$10,000 or over, .....	\$3,000	

**THIRD SCHEDULE.** [s. 87.]

FORM No. 1. [s. 43.]

*Application for permit, and permit to land or move duty-paid liquors.*

SIR.

I hereby declare that I wish to <sup>land</sup> — on the <sup>move</sup> day of \_\_\_\_\_, 19\_\_\_\_, between the hours of \_\_\_\_\_ a.m. and \_\_\_\_\_ p.m. the liquors described here-under from \_\_\_\_\_ the duties on which have been paid.

Ship and date of arrival.	Nature of liquors.	Marks on casks, cases, etc.	Quantity of liquors.

*Importers.*

[Third  
Schedule  
contd.]

I hereby grant permission for the \_\_\_\_\_ of the  
removal  
liquors described above, the duties on which have  
landed  
been duly paid, upon condition that before such \_\_\_\_\_,  
removal  
or as soon as possible thereafter, the bottles or other  
vessels containing such liquors be duly labelled with  
duty paid labels.

Superintendent,  
Imports and Exports Office.

NOTE.—If this permit is not made use of on the  
day in respect of which it is issued, it must be returned  
within 24 hours to the office of the Superintendent  
of Imports and Exports.

FORM No. 2. [ss. 43 and 56.]

Application for permit, and permit to land or move  
dutiable liquors.

I hereby declare that I wish to \_\_\_\_\_ on the  
land  
move  
day of \_\_\_\_\_, 19\_\_\_\_, between the hours of  
a.m. and \_\_\_\_\_ p.m. the liquors described  
hereunder from \_\_\_\_\_ and to store the same  
in the \_\_\_\_\_ warehouse at \_\_\_\_\_.

DESCRIPTION OF LIQUORS.

Ship and date of arrival.	Nature of liquors.	Marks on casks, cases, etc.	Quantity.

Importers.

Permission is hereby granted for the \_\_\_\_\_ of the  
landed  
removal  
liquors described above, provided that the said liquors  
shall be immediately stored in the \_\_\_\_\_ warehouse  
at \_\_\_\_\_.

Superintendent,  
Imports and Exports Office.

*Application for permit, and permit to export dutiable liquors.*

SIR,

I hereby declare that I wish to move from warehouse at \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, between the hours of \_\_\_\_\_ a.m. and \_\_\_\_\_ p.m. the dutiable liquors described below \_\_\_\_\_ for export to \_\_\_\_\_ by the S.S. \_\_\_\_\_ as ship's stores  
The said liquors are being consigned to

DESCRIPTION OF LIQUORS.

Importing ship and date of arrival.	Nature of liquors.	Marks on casks, cases, etc.	Quantity of liquors.

*Exporters.*

Permission is hereby granted to move the above-mentioned liquors for export in the manner described, on condition that the said liquors shall be immediately moved from the warehouse named above to the ship named above.

*Superintendent,*  
Imports and Exports Office.

NOTE.—If this permit is not made use of on the day in respect of which it is issued, it must be returned within 24 hours to the office of the Superintendent of Imports and Exports.

*Application for permit, and permit to export dutiable liquors where removal from ship to ship is required.*

SIR,

I hereby declare that I wish to move from S.S. \_\_\_\_\_ at \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_ between the hours of \_\_\_\_\_ a.m. and \_\_\_\_\_ p.m. for export to \_\_\_\_\_ the dutiable liquors described below \_\_\_\_\_ as ship's stores \_\_\_\_\_ by the S.S. \_\_\_\_\_ The said



[Third  
Schedule  
contd.]

DESCRIPTION OF LIQUORS.

Importing ship and date of arrival.	Nature of liquors.	Marks on casks, cases, etc.	Quantity of liquors.

*Exporters.*

Permission is hereby granted to move the above-mentioned liquors for export in the manner described, on condition that the said liquors shall be immediately moved from the first ship named above to the second ship named above.

*Superintendent,*  
Imports and Exports Office.

NOTE.—If the permit is not made use of on the day in respect of which it is issued, it must be returned within 24 hours to the office of the Superintendent of Imports and Exports.

FORM No. 4.

[s. 44.]

*Application for permit, and permit to land or move  
denatured spirits.*

SIR,

I hereby declare that I wish to <sup>land</sup> — on the  
<sup>move</sup>  
day of \_\_\_\_\_, 19\_\_\_\_, between the hours of  
a.m. and \_\_\_\_\_ p.m. from  
the denatured spirits described below.

Ship and date of arrival.	Marks on casks, cases, etc.	Quantity.

*Applicant.*

I hereby give permission for the <sup>landing</sup> \_\_\_\_\_ of the  
<sup>removal</sup>  
denatured spirits described above.

*Superintendent,*  
Imports and Exports Office.

*Form of receipt of duty under section 45.*

Audit No.

I, the Superintendent of Imports and Exports, hereby acknowledge the receipt from \_\_\_\_\_ of the sum of dollars \_\_\_\_\_ and cents \_\_\_\_\_ being the amount payable as duty on the liquors described below which are now stored at \_\_\_\_\_

DESCRIPTION OF LIQUORS.

Nature of liquors.	Marks on casks, cases, etc.	No. of gallons.	Duty per gallon.	Total duty.

Date

Superintendent,  
Imports and Exports Office.

*Import Statement.*

*Liquors Ordinance, 1931.*

I (we) hereby declare that the following dutiable liquors were imported by the S.S. \_\_\_\_\_ which arrived in the Colony on \_\_\_\_\_

No. of cases.	Description of cases.	Marks.	Nos.	Nature of liquor.	Quantity of liquor.	Consignees.

Date

Owners, charterers, agents or master,  
Address.

NOTE.—If no dutiable liquor has been imported by the ship in question, the above form is to be furnished indorsed "Nil".

[Third  
Schedule  
—contd.]

FORM No. 7.

[s. 49.]

*Export Statement.*

*Liquors Ordinance, 1931.*

I (we) hereby declare that the following dutiable liquors were exported by the S.S. which left the Colony on the

No. of cases.	Description of cases.	Marks.	Nos.	Nature of liquor.	Quantity of liquor.	Shippers.

Date

*Owners, charterers or agents,  
Address.*

NOTE.—If no dutiable liquor has been exported by the ship in question, the above form is to be furnished indorsed "Nil".

*Objects and Reasons.*

This Ordinance consolidates and amends the law relating to intoxicating liquors. The origin of the various sections and the nature of the amendments and deviations is shown in the Table of Correspondence which is attached.

The language of the permissive sections 3 (2), 4 (1), 32 (1), 32 (4) and 33 (2) has also been altered to conform with that of sections 18, 30, and 33 (7).

C. G. ALABASTER,  
*Attorney General.*

August, 1931.

Table of Correspondence.

Section of new Ordinance.	Section of Ordinance. No. 9 of 1911.	Remarks.
1	1	Reference to consolidation omitted in Short Title but retained in Long Title.
2	2	As amended by Ordinances, 16 of 1927 and 29 of 1929. Sub-sections (18) deleted remainder renumbered. Words "manufacture and" added to ss. (3), renumbered. Words "or Shiu Tsau and Wong Tsau" added in (3). "Chinese liquors" and "Chinese type liquors" and "liquors made in the Chinese manner and" substituted for references to Chinese wines and spirits in (5); (6) and (7), reference to samshu deleted in (6). Word "to" inserted after "added" in ss. (21). Definition of "spiritous liquors" as amended by Liquors Amendment Ordinance, 1931.  Provision for private bonded warehouses has been added to section 2 (13).  The deletion of s. 2 (18) and the original section 53 relating to licensed warehouses has necessitated special provision for storage in the case of breweries and distilleries and consequential amendments in sections 39, 43, 44, 46, 47, 53, 54, 55, 56, 57, 58, 86, and 88 in addition to the amendments noted against such sections.
8	3	As amended by Ordinance No. 29 of 1929.
4	4	Do.
5	5	—
6	6	Sub-section (3) and (4) omitted. They are not considered necessary.
7	7	"If so licensed" added in third line.
8	8	—
9	9	—
10	10	—
11	11	—
12	12	—
13	13	—
14	14	—
15	15	—
16	16	—
17	17	—

Table of Correspondence.

Section of new Ordinance.	Section of Ordinance, No. 9 of 1911.	Remarks.
18	18	—
19	19	—
20	20	—
21	21	—
22	22	The proviso to condition (a) comes from Government Notification No. 101 of 2.3.1928 as amended by Ordinance, No. 18 of 1929, s. 14. Condition (h) is new.
23	23	—
24	24	—
25	25	—
26	26	—
27	27	—
28	28	—
29	29	Reference to s. 34 omitted as original s. 34 was repealed by Ordinance No. 29 of 1929, "or revenue" added in ss. (1).
30	30	As amended by Ordinance, No. 29 of 1929.
31	31	—
32	32	As amended by Ordinance, No. 29 of 1929. Reference to Form No. 9 deleted from ss. (4). "Liquor" for "wines and spirits" in heading. "type liquors" for "wines and spirits" in third and fourth lines, "or" for "and" in third line. The power to issue general and restricted licences in ss. (1) is new.
33	33	As amended by Ordinance, No. 18 of 1929, s. 14. Form 10 renumbered as 9 and reference to Form 11 deleted.
34	36	Sections 34 and 35 of the principal Ordinance were repealed by Ordinance, No. 29 of 1929. In Sub-section (2) "of" substituted for "and" before "commencement" c.f. s. 31 (2). In sub-section (3) the Superintendent is substituted for the Treasurer.
35	37	—

**Table of Correspondence.**

Section of new Ordinance.	Section of Ordinance. No. 9 of 1911.	Remarks.
86	38	Governor in Council instead of Legislative Council to fix fees as in many other Ordinances. Compare No. 1 of 1873, s. 5; No. 8 of 1887, s. 3; No. 7 of 1906, s. 5; No. 40 of 1912, s. 3; No. 22 of 1919, s. 6; No. 15 of 1922, s. 15; No. 30 of 1923, s. 3; No. 21 of 1927, s. 3; and No. 11 of 1930, s. 4.
87	39	—
98	40	Words "Treasurer" "Captain" "of Police" omitted. Words "other officer of the Government" considered sufficient.
99	41	As amended by Ordinance No. 29 of 1929 and Liquors Amendment Ordinance, 1931 "or" added after "bonded" in ss. (2) (b). New sub-section (4) continues present duties.
40	43	Section 42 of the principal Ordinance was repealed by the Law Revision Ordinance, 1924.
41	44	—
42	45	Owners, charterers, agents and comandore of every ship in first line and a new sub-section added to conform with Ordinance, No. 10 of 1916, s. 17.
43	46	—
44	47	—
45	48	—
46	49	As enacted by Ordinance No. 29 of 1929. Sub-section (5) added to conform with Ordinance No. 10 of 1916, s. 20.
47	51	Exception as to consignments of forty or more gallons deleted, section 50 of the principal Ordinance was repealed by No. 29 of 1929.
48	52	—
49	53	—
50	54	As amended by Ordinance No. 29 of 1929.
51	55	—
52	56	—

Table of Correspondence.

Section of new Ordinance.	Section of Ordinance No. 9 of 1911.	Remarks.
53	new	Section 57 of Ordinance No. 9 of 1911 is omitted and the new section 53 in place thereof is limited to breweries.
54	58	Sub-section (1) has been redrafted so as to conform more closely with Ordinance No. 10 of 1916, s. 34.
55	59	As enacted by No. 16 of 1927.
56	60	—
57	61	—
58	62	Words "or under any Ordinance repealed by this Ordinance," added.
59	62A	As enacted by Ordinance No. 29 of 1929.
60	62B	Do.
61	63	Words "by a person registered" substituted for "person registered as a chemist and druggist".
62	64	Words "or under any Ordinance repealed by this Ordinance," added. Reference to time limit in (b) deleted <i>see</i> s. 54 (1).
63	new	Section 65 of the principal Ordinance was repealed by Ordinance No. 16 of 1927. The new section 63 validates existing licences and applies conditions in Form 8 of First Schedule to all Chinese Liquor Shop licences.
64	66	Sub-sections renumbered and original sub-section (4) deleted. Sub-sections (1) (2) (3) and the new sub-section (4) are redrafted to accord with Ordinance No. 30 of 1923, s. 25. In sub-section (8) (formerly (12)) word "native" deleted to conform with Ordinance No. 10 of 1916, s. 39 (2) "or ex-revenue officer" added to ss. (11) (formerly (15)) to conform with ss. (4).
65	67	As amended by Ordinance No. 18 of 1929, s. 14.

**Table of Correspondence.**

Section of new Ordinance.	Section of Ordinance No. 9 of 1911.	Remarks.
66	68	Para. (a) amended by addition of words "the office of the Superintendent or"; "European officer" substituted for "European police officer" and remainder of para. (a). Para. (b) deleted as not required.
67	69	Para. (a) amended by addition of "the office of the Superintendent or." Limitation to police officers in para. (b) deleted. Revenue officers have powers of arrest under Ordinance No. 2 of 1917.
68	71	As amended by Ordinance No. 29 of 1929. Sec. 70 of the principal Ordinance was repealed by Ordinance No. 29 of 1929, sec. 72 by No. 6 of 1913 and sec. 73 by No. 29 of 1929.
69	74	Sub-section (1) has been largely redrafted compare Ordinance No. 25 of 1914, s. 3. The new sub-section (2) taken from Ordinance No. 10 of 1916, s. 45 "vessel" deleted in ss. (1) (a) as unnecessary. See section 68 (2).
70	75	—
71	77	Section 76 of the principal Ordinance was repealed by Ordinance No. 29 of 1929.
72	78	—
73	79	As amended by No. 29 of 1929.
74	80	Do.
75	82	Section 81 of the principal Ordinance was repealed by No. 29 of 1929.
76	83	—
77	85	Section 84 of the principal Ordinance was repealed by No. 8 of 1912.
78	86	As enacted by Ordinance No. 16 of 1927.
79	87	As enacted by Ordinance No. 29 of 1929.
80	87A	Do.
81	88	Do.
82	89	As amended by Ordinance No. 29 of 1929.
83	90	—
84	91	—



**Table of Correspondence.**

Section of new Ordinance.	Section of Ordinance. No. 9 of 1911.	Remarks.
86	93	Words "or under any Ordinance repealed by this Ordinance" added.
87	94	—
88	95	As amended by Ordinance No. 29 of 1929, but with amendment transferred from sub-section (1) to ss. (2) and (9). Compare Ordinance No. 10 of 1916, s. 3 (1) (a) "and" deleted from end of ss. (7).
89	93	Words "or spirituous liquors" and "or purchased" have been added.
90	99	Section 97 of the principal Ordinance was repealed by No. 16 of 1912. Section 98 is omitted as it is intended to apply this Ordinance to the whole Colony. See Ordinance No. 31 of 1911, s. 3.
91	100	—
92	101	—
93	102	—
94	103	—
95	new	Repeals and amendments.
96	new	Commencement.
First Sched	First Sched.	"Colony of Hong Kong" for "said Colony" in Form 2. Proviso in Condition 1 in Form 4 was added by Notification 101 of 2.3.1928. Condition 4 in Form 7 by Notification 171 of 28.3.1924. Form 8 amended by substitution of "liquors" and "type liquors" for references to "wines and spirits". In the second line of Form 8 a blank space is substituted for the words "both by retail and wholesale". Condition 5 in Form 8 omitted as unnecessary, remaining conditions renumbered. Changes in Conditions 4 and 5 in Form No. 8 result from changes in Licensing Authority and amendments effected by Notification 428 of 1931. The additional special conditions for restricted grocers' licences are new. Form No. 10 is renumbered as No. 9. Forms 9, 11 and 12 omitted as not required. Latter was repealed by No. 29 of 1929. The final condition in forms 4, 5 and 6 is new. The final condition in form 9 is from Notifica-

**Table of Correspondence.**

Section of new Ordinance.	Section of Ordinance. No. 9 of 1911.	Remarks.
Second Sched.	Second Sched.	<p>Licence fees for one and two still distilleries derived from Notification 280 of 13.5.1927.</p> <p>Additional paragraph to publicans licence fees added by Notification 104 of 2.3.1928.</p> <p>Chinese liquor (formerly wine and spirit) shop licences to be paid annually instead of quarterly. They are now divided into General and Restricted Grocers' Licences. The fees for the latter are new and in the case of the former though the maxima and minima fees are the same the districts have been re-arranged. In the case of Chinese Restaurant licences the fees have been raised where the valuation of the premises occupied is \$3,000 or over but under \$10,000 rising in a graduated scale. The fees where the valuation is under \$3,000 or is \$10,000 or over are unaltered.</p>
Third Sched.	Third Sched.	<p>Eating house paragraph repealed by Ordinance No. 29 of 1929.</p>
	Fifth Sched.	<p>Form 1 as amended by Notification 172 of 28.3.1924.</p>
	Sixth Sched.	<p>Form 3A added by Ordinance No. 29 of 1929.</p> <p>The 4th Schedule of the principal Ordinance was repealed by Ordinance No. 16 of 1912. The 5th and 6th Schedules were required by section 66 (4) of the principal Ordinance which has been omitted from this Ordinance as it is considered unnecessary. Compare Ordinances No. 10 of 1916, s. 39 and No. 30 of 1923, s. 25.</p>

C.S.O. 3261/27.

[No 37 :—17.10.31.—1.]

A BILL

INTITULED

An Ordinance to amend the Public Revenue Protection Ordinance, 1927.

BE it enacted by the Governør of Hong Kong, with the advice and consent of the Legislative Council thereof, as follows :—

Short title. 1. This Ordinance may be cited as the Public Revenue Protection Amendment Ordinance, 1931.

Addition of new section 3A to Ordinance No. 9 of 1927. 2. The following new section is added after section 3 of the Public Revenue Protection Ordinance, 1927 :—

Restriction of delivery of dutiable goods. 3A. The Governør may at any time by order authorise the Superintendent of Imports and Exports, during any period named in the order not exceeding four months, to refuse to allow the delivery of dutiable goods or commodities for local use from ship side or warehouse on payment of duty in any cases where deliveries are demanded of amounts exceeding the deliveries which appear to the Superintendent to be reasonable deliveries in the circumstances.

Amendment of Ordinance No. 9 of 1927, s. 4. 3. Section 4 of the Public Revenue Protection Ordinance, 1927, is amended by the insertion of the words "or order" after the word "resolution" in subsection (2) (b).

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*Objects and Reasons.*

1. Section 2 of this Ordinance inserts in the principal Ordinance a new section based on section 15 (1) of the Finance Act, (No. 2) 1915, as amended by the Finance Act, 1919; but the duration of the order is put at four months instead of three to conform with the provisions of section 4 (2) (d) of the principal Ordinance.

2. Section 3 of this Ordinance amends section 4 (2) (b) of the principal Ordinance so as to make provision for the notification of the withdrawal of any order made under the new section 3A.

C. G. ALABASTER,  
*Attorney General.*

October, 1931.

A BILL

INTITULED

An Ordinance to amend further the Registration of United Kingdom Patents Ordinance, 1925.

BE it enacted by the Governor of Hong Kong, with the advice and consent of the Legislative Council thereof, as follows :—

1. This Ordinance may be cited as the Registration of United Kingdom Patents Amendment Ordinance, 1931. Short title.

2. The Registration of United Kingdom Patents Ordinance, 1925, as amended by the Registration of United Kingdom Patents Amendment Ordinance, 1928, is amended by the addition of the following paragraph at the end of section 8 :— Amendment of Ordinance No. 13 of 1925, s. 8. Ordinance No. 10 of 1928.

“Such grounds shall be deemed to include the manufacture, use or sale of the invention in Hong Kong by some person or persons other than the holder of the certificate prior to the date of the issue of the patent in the United Kingdom, but not to include the manufacture, use or sale of the invention in Hong Kong by some person or persons after the date of the issue of the patent in the United Kingdom and prior to the date of application for registration under section 3.”

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*Objects and Reasons.*

1. This Ordinance amends the principal Ordinance (No. 13 of 1925) as amended by Ordinance No. 10 of 1928, in accordance with the instructions given by the Secretary of State in his despatch of the 12th September, 1931.

2. The effect of the amendment is to add a paragraph to section 8 of the principal Ordinance which will make it clear that the public use in Hong Kong of a United Kingdom Patent by the owner thereof prior to his application for registration will not be a bar to such registration.

3. Rule No. 1 of the Rules made by the Registrar of Patents under section 11 of the principal Ordinance and published in the Government Gazette of the 5th February, 1926, is also being amended for the same purpose as directed by the Secretary of State.

C. G. ALABASTER,  
*Attorney General.*

November, 1931

C.S.O. 6 in 4299/31.

A BILL

INTITULED

An Ordinance to amend and consolidate the law relating to the taxation of tobacco.

BE it enacted by the Governor of Hong Kong, with the advice and consent of the Legislative Council thereof, as follows:—

**Short title.**     **1.** This Ordinance may be cited as the Tobacco Ordinance, 1931.

**Interpretation.**     **2.** In this Ordinance,

- (a) "Dutiable tobacco" means tobacco which is not exempt from duty and on which the duty has not been paid and includes any such tobacco which has paid duty, if subsequently re-imported.
- (b) "Duty-paid tobacco" means tobacco on which the full duty leviable by law has been paid.
- (c) "Export" means to carry out of the Colony or to cause to be carried out of the Colony, and includes the carriage out of the Colony of tobacco which was imported into the Colony.
- (d) "General bonded warehouse" means a place appointed by the Governor in Council for the warehousing of dutiable tobacco into which dutiable tobacco may be removed by the licensee of such general bonded warehouse without a permit direct from the ship on which it was imported or from the Railway premises.
- (e) "Import" means to carry into the Colony or to cause to be carried into the Colony.
- (f) "Licensed warehouse" means any place, other than a general bonded warehouse, appointed by the Superintendent for the warehousing of dutiable tobacco.
- (g) "Manufacture" includes every kind of preparation, mixing, and treatment, except packing and unpacking.
- (h) "Master" includes every person, except a pilot, having command or charge of any ship
- (i) "Person", except so far as relates to the imposition of the penalty of imprisonment, includes a body corporate and a firm.
- (j) "Railway" means the Kowloon Canton Railway, British Section.
- (k) "Ship" includes every description of vessel used in navigation or for the carriage of goods.

- (l) "Superintendent" means the Superintendent of Imports and Exports and any Assistant Superintendent of Imports and Exports.
- (m) "Tobacco" includes all tobacco other than growing tobacco, whether manufactured or not.

**3.—(1)** It shall be lawful for the Governor in Council to make regulations for any of the following purposes:—

- (a) the restriction, regulation, and control of the importation, exportation, manufacture, sale and possession of tobacco;
- (b) the time and mode of collection of the duty on tobacco and the granting of drawback on exported tobacco;
- (c) the licensing, regulation, and control of general bonded warehouses and licensed warehouses and the control of the dutiable tobacco stored therein;
- (d) the imposing of conditions to be observed by applicants for licences and permits and by the holders of licences and permits;
- (e) the licensing regulation and control of places where plants intended for use, sale or manufacture as tobacco are cultivated or grown.
- (f) generally for the purpose of carrying into effect the provisions of this Ordinance.

(2) Subject to the exercise of the above powers, the regulations contained in the First Schedule shall be in force from the commencement of this Ordinance and shall be deemed to have been made under this Ordinance.

**4.—(1)** It shall be lawful for the Governor in Council to prescribe the fees, if any, to be paid for licences and permits.

(2) Subject to the exercise of the above power, the fees specified in the Third Schedule shall be in force from the commencement of this Ordinance.

**5.** It shall be lawful for the Governor in Council to amend in any way whatsoever any of the Schedules to this Ordinance.

**6.—(1)** Subject to the provisions of subsection (2), the duty payable (i) upon all tobacco imported into the Colony after the coming into operation of this Ordinance, and (ii) upon all dutiable tobacco already in the Colony at the coming into operation of this Ordinance, shall be in accordance with the resolutions in force at the commencement of this Ordinance.

(2) The following tobacco shall be exempt from duty:—

- (a) ship's stores in such quantities, in each case, as the Superintendent may deem sufficient, and no more, for consumption by the commanding officer, master, officers, crew and passengers, during the intended voyage of any ship, exceeding 40 tons net register, about to leave the waters of the Colony.

(b) tobacco which is imported in broken packages in passengers baggage for private use and which does not exceed such quantity, weight, or value as may be allowed by the Superintendent or as may be appointed by regulations made under this Ordinance.

Alteration of duties by Legislative Council.

7.—(1) It shall be lawful for the Legislative Council by resolution to increase, decrease, recast, abolish or vary to any extent and in any manner whatsoever, any of the duties imposed at any time by or under this Ordinance, or to impose new duties on any tobacco thereafter to be imported into the Colony or already in the Colony at the time of coming into operation of such resolution.

(2) Every such resolution shall come into operation at the time of the passing thereof unless some other time be specified in such resolution.

Application for drawback.

8.—(1) Every application made with a view to obtain drawback on any tobacco shall contain a declaration by the person exporting, which shall be attached to the export permit referred to in section 38 and shall be signed by such declarant in the presence of a witness, to the effect that the tobacco in respect of which drawback is being claimed has been actually shipped for export and is not intended to be relanded in the Colony, and any such declaration shall also state the name of the person who, upon exportation, will be entitled to receive the drawback thereon.

Penalty for untrue declaration.

(2) In the event of any such declaration being untrue in any particular the person making it shall be guilty of an offence, and shall be liable upon summary conviction to a fine not exceeding two hundred and fifty dollars or to imprisonment for any term not exceeding six months.

Penalty for fraudulently attempting to obtain drawback.  
(3 and 4 Vict. c. 18, s. 15.)

9.—(1) Every person who ships, or causes to be shipped, or produces, or causes to be produced to any revenue officer to be shipped for exportation any tobacco not entitled to drawback or any other goods, matter or thing as tobacco, the same not being tobacco, or fraudulently removes, or conceals any tobacco or other goods, matter, or thing, with intent unduly to obtain any drawback on tobacco, or any greater drawback than he would otherwise be entitled to, shall upon summary conviction, in addition to all other penalties which he may thereby incur, forfeit either the sum of treble the amount of the drawback sought to be obtained, or the sum of two thousand dollars, at the election of the Superintendent (which election shall be certified by the Superintendent in writing under his hand), and all such tobacco or other goods, matters or things shall be forfeited, and may be seized by any Revenue Officer.

(2) Any sum forfeited under sub-section (1) hereof shall be deemed to be a debt due to the Crown, and may be recovered in an action by the Treasurer in the same manner as Crown fees are recovered under the provisions of the Crown Remedies Ordinance, 1875.

Ordinance No. 6 of 1875.

Provision for contracts when duties are altered or repealed.

10.—(1) When any new duty is imposed and when any duty is increased and any tobacco is delivered on or after the time at which the new or increased duty takes effect, in pursuance of a contract made before that time, and the seller has paid such new or increased duty, he may in the absence of any agreement to the contrary recover as an addition to the contract price a sum equal to the amount paid by him in respect of the tobacco on account of the new duty or the increase of duty, as the case may be.

(2) When any duty is repealed or decreased and any tobacco affected by the duty is delivered at or after the time at which the duty ceases or the decrease in duty takes effect, in pursuance of a contract made before that time, the buyer, in the absence of any agreement to the contrary, may, if the seller has had in respect of that tobacco the benefit of the repeal or decrease in the duty, deduct from the contract price a sum equal to the amount of the duty or the decrease of duty, as the case may be.

(3) When any addition to or deduction from the contract price may be made under this section on account of any new or repealed duty, such sum as may be agreed upon, or in default of agreement as may be determined by the Superintendent, as representing in the case of a new duty any expenses incurred and in the case of a repealed duty any expenses saved may be included in the addition to or deduction from the contract price and may be recovered or deducted accordingly.

(4) This section shall apply although the tobacco may have undergone some process of manufacture.

**11.** The duty on tobacco imported into the Colony shall be payable as follows:--

When duty payable.

(a) If the tobacco is not forthwith removed into a general bonded or licensed warehouse, and is not removed for immediate re-export under an export permit issued under this Ordinance, the duty shall be payable before the removal of the tobacco from the ship on which it was imported or from the Railway premises, as the case may be.

(b) If the tobacco is forthwith removed into a general bonded or licensed warehouse, the duty shall be payable before the removal of the tobacco from such general bonded or licensed warehouse, or from some other general bonded or licensed warehouse in which the tobacco has been stored with the permission of the Superintendent, unless such removal is for immediate export.

(c) If the tobacco is imported by the post, the duty shall be payable before the delivery of the tobacco to the addressee, and the Postmaster General shall refuse to deliver any such tobacco until the duty has been paid.

**12.** The Superintendent shall give a receipt in the form in the Second Schedule for any duty received by him under this Ordinance.

Receipt for duty.  
Second Schedule Form No. 9.

**13.** Any duty payable under this Ordinance may be recovered in all respects in the same manner as Crown rents are recovered under the Crown Remedies Ordinance, 1875, upon a certificate purporting to be under the hand of the Treasurer.

Recovery of duty.  
Ordinance No. 6 of 1875.

**14.** In all proceedings under this Ordinance in respect of any tobacco, and in all proceedings for the recovery of any duty imposed by or under this Ordinance, the tobacco to which the proceedings relate shall be presumed to be dutiable tobacco unless the person against whom the proceedings have been taken proves to the court or magistrate that the proper duty has been paid upon it.

Tobacco to be presumed to be dutiable.



*Movement and possession.*

Restrictions on dealings with tobacco. **15.** No person shall import, export, move, sell, buy, manufacture or have in his possession, custody or control any tobacco except in accordance with the provisions of this Ordinance and of all regulations made thereunder..

Route of importation and exportation. **16.—**(1) No tobacco shall be imported or exported except by sea or by the Railway, and except into such ports or places as may be notified by the Governor.

(2) No tobacco shall be imported from China into the New Territories: Provided that this sub-section shall not apply to tobacco which is imported by the Railway and which is not removed from the train anywhere except at Kowloon station.

(3) All tobacco imported by the Railway shall be consigned through to Kowloon by railway invoice.

(4) It shall be lawful for the Superintendent either generally or in any particular case to grant exemption from any of the provisions of this section.

Tobacco not to be allowed to be discharged except under a permit or into a general bonded warehouse. **17.—**(1) The owners, charterers, agents, master and of every ship shall not allow the discharge of any tobacco from the ship without a permit unless the tobacco is delivered direct to the licensee of a general bonded warehouse or his servant for removal direct into a general bonded warehouse.

(2) If any tobacco is discharged from a ship without a permit and is not delivered direct to the licensee of a general bonded warehouse or his servant for removal direct into a general bonded warehouse, the owners, charterers, agents, master and compradore of the ship shall be deemed to have allowed the tobacco to be so discharged and shall be deemed to be guilty of an offence against this Ordinance, unless it shall be proved to the court or magistrate that the tobacco was so discharged without the knowledge of the person charged and that such person had taken all reasonable precautions to prevent any such discharge.

(3) Notwithstanding anything contained in this section, it shall be lawful for the master of any ship to permit the landing of any tobacco which forms part of the contents of a mail brought into the Colony by such ship, provided that such tobacco is landed for removal direct to the Post Office as part of such mail.

Tobacco not to be removed from a ship or from the Railway premises except under a permit or by the licensee of a **18.—**(1) No person other than the licensee of a general bonded warehouse shall remove any tobacco from any ship or from any Railway premises except under and in accordance with the conditions of a permit issued under this Ordinance, and if the licensee of a general bonded warehouse removes any tobacco from a ship or from any Railway premises without a permit he shall forthwith remove such tobacco direct into a general bonded warehouse.

general bonded warehouse into such warehouse. (2) Notwithstanding anything contained in this section, it shall be lawful for the master of any ship to remove or cause to be removed to the Post Office any tobacco which forms part of the contents of a mail brought into the Colony by such ship, provided that such tobacco is removed direct from the ship to the Post Office as part of the contents of such mail.

19. No person shall remove any tobacco from any general bonded or licensed warehouse except under and in accordance with the conditions of a permit issued under this Ordinance.

Removal of tobacco from general bonded or licensed warehouse.

20. No person shall re-land or permit to be re-landed any tobacco shipped under any permit or knowingly neglect or omit to cause such tobacco to be exported in accordance with the terms of such permit.

Tobacco shipped under a permit not to be re-landed.

21.—(1) Tobacco imported on board any ship and intended to be exported on board the same ship without landing or transshipment or to be used as ships stores while the ship is in the waters of the Colony shall during the whole time that the ship is in the waters of the Colony be kept in a place of safety under the custody and control of the master.

Tobacco which is not landed or transhipped.

(2) The Superintendent and any person authorised by him in writing either generally or in any particular instance shall be permitted at all times to inspect such tobacco and to place seals on any package or place in which it may be.

(3) No seal so placed shall without the permission of the Superintendent be broken while the ship is in the waters of Colony.

22. No tobacco shall be removed for export from any general bonded or licensed warehouse except in closed packages permanently marked by stencil or otherwise on at least three sides with the words "For Export" in letters not less than three inches high.

Tobacco removed for export.

23. No person shall move any dutiable tobacco except in such quantities as may be approved by the Superintendent or may be appointed by regulations made under this Ordinance.

Dutiable tobacco not to be moved except in certain quantities.

24.—(1) Except with the permission of the Superintendent, no person shall have in his possession, custody or control any dutiable tobacco unless such tobacco is—

Restrictions on possession of dutiable tobacco.

- (a) on board the ship on which it was imported; and duty entered on the manifest; or
- (b) on the Railway premises under the control of the Railway authorities with their knowledge of its nature; or
- (c) in a general bonded or licensed warehouse; or
- (d) on board the ship on which it is to be exported; and is also covered by an export permit; or
- (e) under the immediate physical control of the licensee of a general bonded warehouse or his servant and in course of removal direct to such warehouse from the ship on which it was imported or from the Railway premises; or

- (f) under the immediate physical control of the holder of a removal or export permit or his servant and in course of removal in accordance with the conditions of such permit direct to the place to which removal is authorised by such permit; or
- (g) part of the contents of a mail and is either on board the ship on which it was imported, or on board the ship on which it is to be exported, or in the Post Office, or in course of removal direct from the importing ship to the Post Office or from the Post Office to the exporting ship.

(2) The onus of proving that the tobacco was in course of direct removal shall be on the person in whose possession, custody or control such tobacco is found.

Possession of tobacco illegally imported, moved or manufactured.

**25.** No person shall, without the permission of the Superintendent, receive into or have in his possession, custody or control any tobacco which was illegally imported, moved or manufactured.

Restrictions on sale of dutiable tobacco.

**26.** No person shall sell, offer for sale, or buy any dutiable tobacco stored elsewhere than in a general bonded or licensed warehouse or on board the ship on which it was imported or on the Railway premises.

Import statements to be furnished.

**27.** The owners, charterers, agents and master of every ship on which any tobacco is imported shall within four hours after the arrival of such ship in the waters of the Colony, or so soon thereafter as the office of the Superintendent is open, furnish to the Superintendent a true, accurate and complete statement of all tobacco imported thereon, and where no tobacco is imported a statement to that effect.

Export statements to be furnished.

**28.** The owners, charterers, agents and master of every ship on which any tobacco is exported shall within twenty-four hours after the departure of such ship furnish to the Superintendent a true, accurate and complete statement of all tobacco exported thereon, and where no tobacco is exported a statement to that effect.

Contents of import and export statements.

**29.** Every import or export statement furnished in accordance with the provisions of this Ordinance shall be signed by the party furnishing it and shall contain such particulars as may be appointed by the Superintendent, and in default of such appointment shall be in the respective forms in the Second Schedule.

Second Schedule. Forms Nos. 10, 11.

#### *Licences.*

Licences generally.

**30.**—(1) It shall be lawful for the Superintendent to issue the following licences:—

- (a) General bonded warehouse licence.
- (b) Licensed warehouse licence.
- (c) Manufacturers licence.
- (d) Importers licence.
- (e) Retailers licence.
- (f) Such other licences as the Governor in Council may appoint.

(2) Such licences may be in the respective forms in the Second Schedule or in such other form as the Governor in Council may appoint. Second  
Schedule.  
Forms Nos.  
1—5.

(3) Such licences shall be for such periods as the Governor in Council may appoint, and in default of such appointment every such licence shall expire on the 31st day of December next after the date of its being issued.

(4) The grant or renewal of any such licence shall be in the absolute discretion of the Superintendent.

**31.** No person shall manufacture tobacco except under and in accordance with a manufacturers licence. Manu-  
facturers  
licence.

**32.** No person shall import any tobacco for sale except under and in accordance with an importers licence. Importers  
licence.

**33.** No person shall sell any tobacco by retail except under and in accordance with a retailers licence. Retailers  
licence.

**34.—(1)** Every licensee under this Ordinance shall at all times allow the Superintendent or any revenue officer to enter his premises and to inspect the stock of tobacco therein and to take samples thereof and to inspect and make copies of and extracts from any books of account kept in connexion therewith and any other documents relating thereto. Inspection  
of premises  
of licensee.

(2) Such licensee shall produce all such books and documents on demand.

**35.** The licensee of every general bonded or licensed warehouse shall be liable for the payment of all duties payable in respect of any tobacco at any time stored therein, and shall prevent the removal of any tobacco therefrom except in accordance with the provisions of this Ordinance and of all regulations made thereunder. Licensee to  
be liable  
for duty  
and to  
prevent  
illegal  
removal.

**36.** If it shall appear at any time that there is a deficiency in any general bonded or licensed warehouse in the quantity of dutiable tobacco which ought to be found stored therein, the licensee of such general bonded or licensed warehouse shall be liable to pay to the Superintendent the duty leviable upon such deficiency, and shall in the absence of proof to the contrary be presumed to have removed such tobacco without a permit. Deficiency  
of dutiable  
tobacco in  
general  
bonded or  
licensed  
warehouse.

#### *Permits.*

**37.—(1)** It shall be lawful for the Superintendent to issue the following permits:— Permits  
generally.

- (a) to remove duty-paid tobacco from a ship or from the Railway premises or from a general bonded or licensed warehouse;
- (b) to remove dutiable tobacco from a ship to a licensed warehouse or from a general bonded or licensed warehouse to a general bonded warehouse or to a licensed warehouse;
- (c) to remove dutiable tobacco from a ship or from the Railway premises or from a general bonded or licensed warehouse for export;
- (d) such other permits as the Superintendent may appoint.

Second  
Schedule.  
Forms Nos.  
6, 7, 8.

(2) Such permits may be in the respective forms in the Second Schedule or in such other form as the Governor in Council may appoint.

(3) Before issuing any permit it shall be lawful for the Superintendent to demand the production of all or any invoices, bills of lading or other documents relating to the tobacco in question, and the person applying for the permit shall on such demand produce all such documents.

(4) Every person who applies for any export permit shall submit to the Superintendent the application and permit in triplicate, and every person who applies for any other permit shall submit to the Superintendent the application and permit in duplicate.

(5) Every application for a permit under this Ordinance shall be signed by the applicant, and if the applicant is a body corporate or a firm the application shall be signed also by some employé or agent of such body corporate or firm, and in the case of a Chinese firm the application shall also be chopped with the chop of the firm.

(6) Every person who has obtained a permit under this Ordinance and who has not availed himself thereof on the date for which it was issued shall return such permit to the Superintendent within two hours of the time when it first became known to such person that the permit could not be used within the time granted, or so soon thereafter as the office of the Superintendent is open, and if so required give to the Superintendent a full explanation of the reason for not using such permit.

Export  
permits.

**38.**—(1) Export permits shall be issued in duplicate and the exporter shall procure a receipt for the tobacco in question to be indorsed on one copy of such permit by the master or mate of the ship on which the tobacco is to be exported and shall forthwith deliver such copy so indorsed to the Superintendent.

(2) The Superintendent may, instead of issuing the duplicate copy of the export permit to the exporter, deliver it to a revenue officer who shall thereupon accompany the tobacco on board the ship on which it is to be exported.

(3) The Superintendent may refuse to issue any export permit until such time before the proposed sailing of the ship on which the tobacco is to be exported as he may consider reasonable.

(4) The Superintendent may refuse to issue any export permit to export tobacco as ships stores unless the application for the permit is indorsed by the master or agent of the ship to the effect that the tobacco is for ships use. The Superintendent may also refuse to issue any such permit in respect of any quantities in excess of the quantities which he may deem sufficient in the circumstances of each case.

(5) No export permit shall be necessary for the exportation of any tobacco which is, without landing or transshipment into any other ship, exported on the ship on which it was imported.

*Revenue officers.*

Revenue  
officers.

**39.**—(1) The Superintendent may appoint such persons as he may think fit to act as revenue officers under this Ordinance and may at any time cancel any such appointment.

(2) The Superintendent may in case of any absence from duty or breach of discipline or neglect of duty on the part of any revenue officer order such revenue officer to forfeit any sum not exceeding ten dollars.

(3) No revenue officer shall desert or absent himself from his duty or be guilty of any breach of discipline or neglect of duty.

(4) Every revenue officer shall on ceasing for any cause to be a revenue officer, and at any time on demand by the Superintendent, deliver up his badge of office to the Superintendent.

(5) Every revenue officer under this Ordinance and every person having the powers of a revenue officer under this Ordinance and every police officer when acting against any person under this Ordinance shall on demand declare his office and produce his badge.

(6) The following shall have all the powers of a revenue officer under this Ordinance:—

- (a) the Superintendent;
- (b) all police officers;
- (c) all revenue officers appointed under the Liquors Consolidation Ordinance, 1911 or Ordinance under any Ordinance amending or substituted therefor; No. 9 of 1911.
- (d) all revenue officers appointed under the Opium Ordinance, 1923 or under any Ordinance amending or substituted therefor; Ordinance No. 30 of 1923.
- (e) all Railway officials not below the rank of traffic inspector.

*Search, examination and arrest.*

**40.**—(1) Any revenue officer may board any ship (not being or having the status of a ship of war) and remain on board so long as such ship remains in the Colony. Revenue officer may board and remain on ship.

(2) Any revenue officer authorised thereto in writing by the Superintendent, either generally or for a particular occasion, may search any such ship and may seize, remove and detain anything found in any such ship with respect to which such revenue officer may have reasonable grounds for suspecting that any offence against this ordinance has been committed.

**41.**—(1) Every person landing from or embarking on any ship or entering or leaving the Colony by land accompanied by any goods or baggage shall on demand by any revenue or police officer either permit his goods and baggage to be searched by such officer, or, together with such goods and baggage, accompany such officer to the office of the Superintendent or to a police station and there permit his goods and baggage to be searched by any revenue or police officer in the presence and under the supervision of any European officer. Search of goods and baggage of persons entering or leaving the Colony.

(2) The goods and baggage of any person who claims to be present when they are searched shall not be searched except in his presence.

(3) Any person who refuses to comply with any lawful demand under this section may be arrested without warrant by the officer making the demand.

**42.** Any box, chest, package or other article (not being passengers baggage accompanied by the owner) which is being landed from or is being embarked on any ship or has been recently landed from any ship or is in or on board any ship (not being or having the status of a ship of war), islet, landing place, wharf, warehouse or place adjoining any wharf or used in connexion therewith, or which is being removed from Examination of articles (other than passengers baggage) on shore, ship, wharf, and other places.

any such ship, islet or other place, or which is being brought into or has recently been brought into the Colony by land—

- (a) may be examined and searched by any revenue officer, and may be detained until any person in charge thereof shall have opened the same, to admit of such examination and search, and in default of such opening may be removed by such officer to the office of the Superintendent or to a police station.
- (b) may be broken open by the orders of any European officer to facilitate such examination and search: Provided that any person in charge or possession of such box, chest, package or other article shall be afforded every reasonable facility for being present at such breaking open, examination and search.

Search of ship without warrant.

**43.** Any revenue or police officer, having reasonable ground for believing that there is any tobacco in any ship in contravention of this Ordinance (such ship not being or having the status of a ship of war) may proceed without warrant on board such ship and search for such tobacco and may seize any such tobacco so found and shall take the same, together with the person in whose possession it may be found, to a police station in order that he may be brought before a magistrate to be dealt with according to law.

Search of place or ship with warrant.

**44.**—(1) Where it appears to any justice of the peace, upon the oath of any person, that there is reasonable cause to believe that in any place, there is concealed or deposited any tobacco subject to forfeiture or with respect to which an offence has been committed or is about to be committed against this Ordinance, such justice of the peace may, by his warrant directed to any revenue or police officer, empower such officer, by day or by night—

- (a) to enter such place and there to search for and take possession of any such tobacco; and
- (b) to arrest any person being in such place in whose possession such tobacco may be found, or whom such officer may reasonably suspect to have concealed or deposited any such tobacco in such place or thereabout.

(2) Such officer may, if necessary,—

- (a) break open any outer or inner door of any dwellinghouse, shop, or other building or place, and enter thereinto;
- (b) remove by force any obstruction to such entry, search, seizure and removal as he is empowered to effect;
- (c) detain every person found in such place until such place or ship has been searched;
- (d) seize and detain any such tobacco found in such place; and
- (e) seize and detain any such tobacco found in any place whatever within the Colony in the possession, custody, or control of any of the persons against whom his warrant has been issued.

Search of place without warrant.

**45.** Whenever it appears to any European revenue officer generally or specially authorised in writing by the Superintendent for the purpose of carrying out the provisions of this section that there is reasonable

cause to believe that in any place there is concealed or deposited any tobacco subject to forfeiture or with respect to which an offence has been committed or is about to be committed against this Ordinance and he shall have reasonable ground for believing that by reason of the delay in obtaining a search warrant the tobacco is likely to be removed, the said officer in virtue of his office may exercise in, upon and in respect of such place all the powers mentioned in section 44 in as full and ample a manner as if he were empowered to do so by warrant issued under the said section.

**46.**—(1) Any revenue officer may arrest without warrant— **Arrest without warrant.**

(a) any person found committing, or attempting to commit, or employing, aiding, or assisting any person to commit, any offence against this Ordinance;

(b) any person whom he may reasonably suspect to have in his possession any tobacco subject to forfeiture under this Ordinance.

(2) Every person so arrested shall, together with any such tobacco found in his possession, be taken to a police station either directly or *via* the office of the Superintendent. The Superintendent may cause any such person, who has not been charged at a police station, to be released.

(3) Every such person and his luggage shall be liable to be searched. But such person may be taken to the office of the Superintendent or to the police station, and searched there under the supervision of a European officer should he so request.

**47.** No person shall obstruct the Superintendent or any revenue or police officer in the carrying out of any inspection or search authorised by or under this Ordinance or in the execution of any duty imposed or power conferred by or under this Ordinance. **Obstruction of inspection or search.**

**48.** Every person required by a revenue officer to give any information on any subject which it is the officer's duty to inquire into under this Ordinance, and which it is in his power to give, shall be legally bound to give such information. **Obligation to give information.**

#### *Miscellaneous*

**49.**—(1) Every person applying for a permit under this Ordinance shall allow the Superintendent or any person authorised by him in writing either generally or for a particular occasion to take samples of the tobacco to which the application relates. **Power of Superintendent to take samples.**

(2) Every person licensed under this Ordinance and the holder of every permit under this Ordinance shall allow the Superintendent or any other person authorised by him in writing either generally or for a particular occasion to take samples of any tobacco in his possession, custody or control.

(3) The Superintendent or the person authorised by him as hereinbefore provided may select the case or receptacle from which the sample is to be taken.

**50.** No person shall make any incorrect statement or apply any incorrect description or supply any incorrect particulars in any document made or furnished for the purposes of this Ordinance or of any regulations made thereunder or in or in connection with any application for any licence or permit to be issued under this Ordinance. **False statements.**



Extracts from records to be *prima facie* evidence.

51. In all proceedings under this Ordinance and in all proceedings for the recovery of any duty on tobacco, the production of any copies of or extracts from the records of the Superintendent purporting to be certified by the Superintendent shall be *prima facie* evidence of the facts stated or appearing therein or to be inferred therefrom.

Magistrate may employ an analyst to report on technical points.

52. The magistrate hearing any charge under this Ordinance may employ an analyst or other skilled person to report on any technical point, and may order the payment of the fee of such analyst by the defendant in addition to any other penalty, and such fee shall be recoverable in the same way as a penalty imposed under this Ordinance is recoverable.

Certificate of Government or Monopoly Analyst to be sufficient evidence.

53. At the hearing of any charge under this Ordinance, the production of a certificate purporting to be signed by the Government or Monopoly Analyst shall be sufficient evidence of the facts therein stated, unless the defendant requires that the Analyst should be called as a witness, but, if the defendant shall require the Analyst to be called, the magistrate may order him in addition to any other penalty to pay a fee of twenty-five dollars for the attendance of the Analyst, such fee to be recoverable in the same way as a penalty imposed under this Ordinance is recoverable and to be paid into the Treasury. When any such certificate bears the same number or mark as a sealed packet produced by the prosecution at the hearing, it shall, until the contrary is proved, be presumed that such certificate relates to the contents of such packet.

Protection of informers from discovery.

54. Except as hereinafter mentioned, no information laid under this Ordinance shall be admitted in evidence in any civil or criminal proceeding whatsoever and no witness shall be obliged or permitted to disclose the name or address of any informer under this Ordinance or state any matter which might lead to his discovery. Moreover, if any books, documents or papers which are in evidence or liable to inspection in any civil or criminal proceeding whatsoever contain any entry in which any informer is named or described or which might lead to his discovery, the court shall cause all such passages to be concealed from view or to be obliterated so far as may be necessary to protect the informer from discovery but no further. But if on the trial of any offence under this Ordinance the magistrate after full inquiry into the case believes that the informer wilfully made in his information a material statement which he knew or believed to be false or did not believe to be true or if in any other proceeding the magistrate is of opinion that justice cannot be fully done between the parties thereto without the discovery of the informer, it shall be lawful for the magistrate to require the production of the original information and permit inquiry and require full disclosure concerning the informer.

Responsibility for acts of agents and servants.

55. Every licensee under this Ordinance and the holder of every permit under this Ordinance shall, without prejudice to the liability of any other person, be liable criminally for the acts and omissions of his agents and servants in respect of any offence against this Ordinance, and if such licensee or such permit-holder is himself an agent or servant of a company or firm and the licence or permit has been granted wholly or partly for the benefit of such company or firm, he shall, without prejudice to the liability of any other person, be liable criminally for the acts and omissions of the agents and servants of such company or firm in respect of any offence against this Ordinance: Provided that no person shall be sentenced to imprisonment by virtue only of the provisions of this section.

**56.**—(1) A summons may be served on a body corporate or a firm by leaving a copy thereof with an adult at the last-known address of the body corporate or firm, and if the body corporate or firm does not appear in answer to such summons the magistrate may proceed *ex parte*. Service on  
body cor-  
porate or  
firm.

(2) In answer to such summons, a body corporate may appear by an officer of such body corporate and a firm may appear by a partner or a responsible representative of such firm.

*Offences, penalties and forfeitures.*

**57.** Every person who contravenes any of the provisions of this Ordinance or of any regulations made thereunder or who fails to observe any condition or restriction imposed by or under this Ordinance shall be deemed to commit an offence against this Ordinance. Offences.

**58.**—(1) Every person who commits or attempts to commit any offence against this Ordinance shall upon summary conviction be liable— Penalties.

- (a) for a first offence to a fine not exceeding five hundred dollars, and to imprisonment for any term not exceeding six months;
- (b) for a second offence to a fine not exceeding one thousand dollars, and to imprisonment for any term not exceeding one year;
- (c) for a subsequent offence to a fine not exceeding two thousand and five hundred dollars, and to imprisonment for any term not exceeding one year.

(2) If the magistrate is of the opinion that any offence committed against this Ordinance was committed with the intent to avoid payment of any duty payable under this Ordinance, he may impose a fine not exceeding ten times the amount of the duty payable on the tobacco in respect of which the offence was committed, notwithstanding the fact that such fine may be in excess, in the case of a first, second or subsequent offence of the maximum fines authorised for first, second or subsequent offences respectively by sub-section (1):

Provided that nothing in this sub-section shall affect the power of the magistrate to impose in lieu of or in addition to any fine imposed under this sub-section a sentence of imprisonment for any term authorised by sub-section (1).

**59.** It shall be lawful for a magistrate to order to be forfeited to the Crown any tobacco with respect to which any offence against this Ordinance may have been committed, whether any person shall have been convicted of such offence or not, and upon the making of such order of forfeiture the said tobacco shall be deemed to be the property of the Crown free from all rights of any person: Provided that it shall be lawful for the Governor in Council in his absolute discretion to entertain and give effect to any moral claim to or in respect of the said tobacco. Forfeiture  
of tobacco.

**60.**—(1) Upon the failure of any condition of any bond required as a condition on the granting of any permit or any licence issued under this Ordinance, the sum secured by the bond shall be deemed to be a debt due to the Crown and may be recovered in an action by the Treasurer in the same manner as Crown fees are recovered under the provisions of the Crown Remedies Ordinance 1875. Forfeiture  
of bond.  
  
Ordinance  
No. 6 of

(2) The recovery of any such sum shall not relieve any person from any other penalty to which he may be liable under this or any other Ordinance.

Forfeiture of deposit.

**61.**—(1) Upon the breach of any condition of any permit or any licence issued under this Ordinance, any deposit required as a condition on the granting of such permit or licence shall upon application to a magistrate be declared by him to be forfeited to the Crown.

(2) The forfeiture of any such deposit shall not relieve any person from any other penalty to which he may be liable under this or any other Ordinance

Forfeiture of licence.

**62.** Upon the conviction of any licensee under this Ordinance of any offence against this Ordinance, it shall be lawful for the magistrate to forfeit the licence of such licensee, in addition to any other penalties hereinbefore provided.

Seizure and forfeiture of receptacles.

**63.**—(1) Whenever it is lawful for a revenue officer to seize any tobacco, it shall be lawful for him to seize also all the receptacles in which the tobacco is contained.

(2) Whenever it is lawful for the magistrate to forfeit any tobacco, it shall be lawful for him to forfeit in like manner any cart, carriage, conveyance, or any ship of less than 15 tons net register, or any receptacle or other goods in which the tobacco was found.

Repeal of Ordinances No. 10 of 1916 and No. 3 of 1929.

**64.**—(1) The Tobacco Ordinance, 1916 and the Tobacco Amendment Ordinance, 1929 are repealed.

Amendment of Ordinance No. 2 of 1917, Schedules.

(2) In both Schedules to the Revenue Officers Power of Arrest Ordinance, 1917, the figures and words " of 1931. Tobacco Ordinance, 1931" are substituted for the figures and words "10 of 1916. Tobacco Ordinance, 1916."

Amendment of Ordinance No. 4 of 1930, s. 28.

(3) In section 38 (6) (d) of the Motor Spirit Ordinance, 1930, the figures "1931" are substituted for the figures "1916".

## FIRST SCHEDULE. [s. 3 (2).]

### REGULATIONS.

#### *General Bonded Warehouses*

**1.** In these regulations, "package" shall include any box, basket, barrel, cask, case, jar, container, receptacle, sack, bag, wrapper or other thing in which dutiable goods are placed for the purpose of carriage, consignment, exportation or storage.

**2.** The Governor in Council hereby approves and appoints the following premises to be general bonded warehouses for the purpose of storing dutiable goods, viz.:—

The godowns at Kowloon Point, and at West Point, and Kennedy Town Praya, the property of the Hong Kong and Kowloon Wharf and Godown Co., Ltd.,

and the godowns at Kowloon Point known as Holt's Wharf, the property of the Ocean Steamship Co., Ltd.,

and the godowns at West Point and Kennedy [First  
Town Praya, the property of the China Schedule  
Provident Loan and Mortgage Co., Ltd., *contd.*]

and the godowns, the property of the China  
Navigation Steamship Co., Ltd., situated at  
Nos. 328 to 332, Des Vœux Road West.

3. For the purposes of the Tobacco Ordinance, 1931, and of all regulations made thereunder, the aforesaid owners of the above mentioned premises shall be deemed to be the respective persons in charge of the general bonded warehouses approved and appointed under regulation No. 2 of the these regulations, and shall be responsible for the observance and performance of all the duties devolving upon such persons in charge.

4. Every person in charge on receiving a request from the master, owner, or agent of any ship lying within the limits of the harbour as defined by the Interpretation Ordinance, 1911, or by any Ordinance amending the same, shall forthwith remove from such ship into his general bonded warehouse all such dutiable goods as such master, owner, or agent may require to be so removed, and shall store such dutiable goods in his general bonded warehouse to the order of such master, owner, or agent.

5. Any person in charge, on receiving a request from any person holding a permit for the removal of dutiable goods, which permits the holder to store such dutiable goods in a general bonded warehouse, shall forthwith store the same in his general bonded warehouse.

No such dutiable goods shall be received for storage until a permit issued by the Superintendent shall have been produced.

6.—(1) Dutiable goods may be divided into such classes as the person in charge, with the approval of the Superintendent, may determine, having regard to the rules of the Fire Insurance Association of Hong Kong in so far as such regulations are compatible with the regulations for the storage of inflammable liquids made under the Dangerous Goods Ordinance, 1873, or any Ordinance amending the same or substituted therefor.

(2) All dutiable goods placed on storage shall be stored class by class in a portion of the premises specially set apart for that purpose by the person in charge, with the approval of the Superintendent.

(3) All dutiable goods shall be stowed in such a manner that easy access may be had to any portion thereof, and in such classes as the Superintendent may appoint subject to the provisions of paragraph (1) of this regulation.

(4) In that portion of the premises specially set apart for the storage of dutiable goods no other cargo shall be stored unless special permission has first been obtained from the Superintendent.

(5) No package of dutiable goods shall be opened except in the presence of a revenue officer. All deficiencies discovered on examination shall be reported within 24 hours to the Superintendent.

(6) No empty packages shall be stored in the same place together with dutiable goods.

(7) Where the contents of a number of packages of any one kind of dutiable goods in the same consign-

[First  
Schedule  
contd.]

ment are found deficient, full packages shall be made up so far as possible from the deficient packages, and the packages thus becoming empty shall be removed without delay, and the necessary adjustments in the books of account shall be made.

7. Every person in charge shall on demand set apart sufficient space in that part of his premises assigned to the storage of dutiable goods for the purpose of testing, sampling, blending, mixing, re-packing, grading, and reconditioning any dutiable goods in accordance with any regulations in respect thereto.

8. Rates for storing and moving dutiable goods, or for the use of any space under regulation No. 7 of these regulations shall be approved by the Superintendent.

9. Any person in charge shall, immediately after receiving any dutiable goods in storage or removing the same, make due entry of such receipt or removal in a special book in a form to be approved by the Superintendent. Such book shall be available for inspection by the Superintendent and any revenue officer, and shall always be kept on the approved premises.

10. Every person in charge shall furnish daily to the Superintendent, in a form to be approved by him, of all dutiable goods received into or removed from the approved premises, and of all operations mentioned in regulation No. 7 of these regulations.

11. Any loss or contraction of dutiable goods due to natural causes or unavoidable accident, or to breakage, deterioration, or loss of moisture or dust, not due to any negligence or default on the part of the person in charge or his servants, shall be deducted from the stock total of such goods and no duty shall be charged thereon if such loss is reported to a revenue officer as soon as it is discovered and is certified by him, after examination, to be a loss as aforesaid.

12. If so required by the Superintendent, the person in charge shall provide office, sanitary and lavatory accommodation, with heating, lighting, cleaning, and furniture, and shall maintain the same to the satisfaction of the Superintendent, free of expense to the Crown or Government of the Colony, for the use of the revenue officers in attendance at such warehouse.

13. The person in charge shall set apart a space clear of all encumbrances and adequately lighted as an examination floor, and shall provide suitable receptacles for holding debris resulting from examination.

14. The person in charge shall provide, to the satisfaction of the Superintendent, free of charge, a sufficient supply of accurate measures, beams and scales, or weighing machines, and shall maintain the same in a proper state of repair and adjustment.

15. No alterations or repairs to the approved portion of the premises shall be begun without the sanction of the Superintendent. If the nature of such repairs or alterations necessitate the presence of additional revenue officers for the due protection of the

revenue, the person in charge shall pay the usual fees for the extra attendance of sufficient revenue officers. [First Schedule contd.]

16. The portion of the premises set apart for the storage of dutiable goods shall be legibly marked on the outside, in English and Chinese, in letters and characters at least 3 inches high with the words "Bonded Warehouse", and with the addition of the words "For Tobacco".

17. Empty packages of all kinds which it is intended to refill shall be kept apart from those already filled, and all empty packages which are not intended to be refilled shall be removed at once from the warehouse.

18. A bond to secure the duty with one or more sufficient sureties shall be given by the person in charge in accordance with the following scales:—

When the portion of the premises used for storing dutiable goods has an area—

- (a) not exceeding 12,000 sq. ft .....\$ 30,000
- (b) exceeding 12,000 sq. ft. but not exceeding 30,000 sq. ft. ....\$ 50,000
- (c) exceeding 30,000 sq. ft. ...\$100,000

19. Except with the special permission of the Superintendent the portions of the approved premises appropriated for the storage of dutiable goods shall only be opened for 8 hours per day, that is to say, between the hours of 8.30 a.m. and 4.30 p.m.

20. The entrance to the portions of the premises in use for the storage of dutiable goods shall have strong doors so constructed that when shut they cannot be lifted off their hinges. The doors shall have proper fastenings for securing them with revenue-locks. All fastenings for locks and hinges shall be so constructed that they cannot easily be removed. The windows shall be of sufficient number and size to ensure reasonably good lighting and ventilation, and shall be suitably secured with stout wire mesh, shutters, and bars.

21. The person in charge shall not permit any samples of dutiable goods to be drawn, or any packages to be opened for any purpose, except in the presence of a revenue officer.

22. No person not in the employ of the person in charge shall be allowed entrance to any bonded floor, unless accompanied by a revenue officer.

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*Licensed Warehouses.*

1. In these regulations, "package" shall include any box, basket, barrel, cask, case, jar, container, receptacle, sack, bag, wrapper or other thing in which dutiable goods are placed for the purpose of carriage, consignment, exportation or storage.

2. Applications for licences shall be made to the Superintendent. Licences shall be in the Form in the Schedule to these regulations.

[First  
Schedule  
contd.]

**3.** Fees for licences in respect of a portion of a year only may be received at the rate of one-twelfth of the full fee for each month in respect of any part of which the licence may be issued.

**4.** No structural alteration to any licensed premises shall be made without the permission in writing of the Superintendent.

**5.** No article may be stored in a licensed warehouse other than dutiable goods.

**6.** All dutiable goods stored in a licensed warehouse shall be made in such a way that easy access may be had to any portion thereof.

**7.** No licensed warehouse shall be open for the receipt or delivery of dutiable goods between 4.30 p.m. and 8.30 a.m. or on Sundays or public or general holidays except with the permission in writing of the Superintendent, who shall be entitled to charge a fee not exceeding three dollars for every hour or portion of an hour in which such licensed warehouse shall be open before 8.30 a.m. or after 4.30 p.m., or on Sundays or public or general holidays.

**8.** Every licensee shall, immediately after any dutiable goods are received into or removed from his licensed premises, make due entry of such receipt or removal in a stock book in a form to be approved by the Superintendent. All entries shall be made in English unless the Superintendent, in any special case, shall give permission for the use of Chinese.

**9.** Every licensee shall, not later than noon on every Monday morning (or on the following day if Monday is a public or general holiday) furnish to the Superintendent a return in a form to be supplied by him, concerning all dutiable goods stored, received and removed during the then previous week.

**10.—(a)** No package of dutiable goods shall be opened except in the presence of a revenue officer.

(b) No samples shall be drawn except in the presence of a revenue officer, and duty shall be paid on all samples removed from the warehouse.

(c) Any deficiencies discovered on examination shall be reported within 24 hours to the Superintendent.

(d) No empty package shall be stored in the same place as dutiable goods.

(e) Where the contents of a number of packages of one kind of dutiable goods in the same consignment are found on examination to be deficient, full packages shall so far as possible, be made up from the partially empty packages, and the completely empty packages shall be removed at once from the premises.

(f) All empty or broken packages, and all packing paper, and other debris shall be removed daily.

(g) Should the nature of the business render it necessary to keep a stock of empty packages and packing material ready for immediate use, the same shall be stored in a separate locked compartment of the premises apart from the space used for the storage of dutiable goods.

(h) The minimum amount of dutiable goods which shall be removed in one consignment from the warehouse for export shall be as hereunder— [First  
Schedule  
contd.]

*Tobacco*

Cigarettes .....	pieces 1,000
Cigars .....	pieces 100
Other manufactured Tobacco .....	{ lbs. 7, or in the case of coasting steamers, for ships stores, 3 lbs.

11. No licence shall be hereafter issued or renewed until the licensee has given security, in such sum as the Superintendent shall direct and to his satisfaction, for the observance of all the conditions of the licence and the requirements of the Tobacco Ordinance, 1931.

12. No licence shall be hereafter issued or renewed unless the premises to be licensed are fitted with such locks or other fastenings as the Superintendent may require, and such locks and fastenings shall be so arranged that no entry into the premises can be effected without the attendance of the Superintendent or a revenue officer.

13.—(a) Any loss or contraction of dutiable goods due to natural causes or unavoidable accident, or to leakage, breakage, deterioration, or loss of moisture or dust, not due to any negligence or default on the part of the licensee or his servants, shall be deducted from the stock total of such goods and no duty shall be charged thereon if such loss is reported to a revenue officer as soon as it is discovered and is certified by him, after examination, to be a loss as aforesaid.

(b) All goods received into a licensed warehouse shall be deemed to be of the weight and measure reported unless the shortage, if any, on entry into such warehouse has been certified by a revenue officer.

14.—(a) Every licensed warehouse shall be lighted and ventilated in an efficient way to the satisfaction of the Superintendent.

(b) Every licensed warehouse shall be maintained in a good state of repair, and all doors, windows, bars, bolts, hinges, fastenings, and locks, shall be periodically examined and kept in good order, to the satisfaction of the Superintendent.

(c) Every licensed warehouse shall have the words "Licensed ..... Warehouse No. ...." painted up legibly on the outside in letters and Chinese characters at least 4 inches high, together with words denoting the class of goods for which the licence is issued.

(d) In every licensed warehouse a sufficient space shall be maintained free of any encumbrance in the best lighted part of the premises for the purpose of examination of packages by the inspecting officer.

(e) Office accommodation with the necessary furniture and writing materials shall be provided for the use of the inspecting officer. Such office shall be efficiently lighted at all times.

15. No smoking, naked lights or matches shall be allowed within the premises of any licensed warehouse.



[First  
Schedule  
contd.]

16. All lamps used on the premises of any licensed warehouse must be made of substantial metal, the glass being protected by metal guards.

17. No person shall be allowed to sleep on the premises of any licensed warehouse.

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*Manufacturers licences.*

1. Every factory or place licensed for the manufacture of tobacco shall be provided with one or more buildings or enclosures, constructed to the satisfaction of the Superintendent, and all tobacco shall be manufactured within such buildings or enclosures.

2. All raw tobacco entering the factory shall be stored in a place set apart for that purpose to the satisfaction of the Superintendent and in such manner as he shall direct.

Second  
Schedule.  
Form  
No. 15.

3. The licensee shall keep a stock-book in the form in the Second Schedule to the Tobacco Ordinance, 1916, showing the receipts of raw tobacco, and the issues made therefrom for manufacturing purposes.

4. After the completion of the process of manufacture, all manufactured tobacco shall be kept in a place set apart for the purpose and shall be stored to the satisfaction of the Superintendent.

Form  
No. 16.

5. The licensee shall keep a factory book in the form in the Second Schedule to the Tobacco Ordinance, 1931, showing the amount of tobacco manufactured each day.

6. The licensee shall permit the Superintendent or any officer duly authorised by him, at all hours, both day and night, to enter and inspect the licensed premises and further shall permit him and them to draw samples for analysis free of charge, of any tobacco or any material used, or capable of being used, in the preparation of manufactured tobacco and found therein.

Form No. 17

7. The licensee shall not later than noon on every Monday morning (or on the following day if Monday is a general or public holiday) furnish to the Superintendent returns in the form in the Second Schedule to the Tobacco Ordinance, 1931, concerning all tobacco received, manufactured and removed during the previous week.

8. No licensee shall have on his licensed premises any material capable of being used as a substitute for, or adulterant of, tobacco.

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*Retailers licences.*

1. No person shall sell any tobacco by retail except on the premises named as the licensed premises in the retailers licence.

2. Every person licensed to sell any tobacco by retail shall, at all times during the subsistence of his licence, exhibit such licence in a conspicuous position on the licensed premises.

3. The licensee shall keep on his licensed premises a Stock Book and make correct entries therein showing, under separate headings, the amounts of each kind or brand of tobacco, whether in the form of cigarettes or cigars or in any other form, as soon as received. Such book shall be balanced at the close of business on the last day of each week.

The amount of sales shall be recorded daily under each heading, but only the total amount of retail sales shall be recorded daily where the value of the individual purchase does not amount to more than \$50 in the case of cigars, and \$20 in any other case. In the case of sales of higher values to an individual customer the record shall contain the serial number of the pass issued under condition 4 below.

[First  
Schedule  
contd.]

4. Every licensee shall keep a book of passes numbered consecutively, in a form containing foils and counterfoils and approved by the Superintendent, and upon the issue to an individual customer of tobacco of value above \$50 in the case of cigars and \$20 in any other case from his premises shall fill in upon a foil and counterfoil a description of the tobacco issued giving its nature, brand and price and the name and address of the person to whom such tobacco is delivered, and shall chop the foil and deliver it, as a pass, to the person receiving the tobacco. No tobacco valued above \$50 in the case of cigars and \$20 in any other case shall be issued to an individual customer from any licensed premises between the hours of 6 p.m. and 6 a.m.

5. The licensee on receipt of any foil or pass issued under condition 4 above shall immediately on receipt of the tobacco covered thereunder cancel such pass by drawing with ink two parallel straight lines diagonally across the face. All the aforesaid foils or passes received by the licensee shall be kept by him for six months, filed in order of receipt and ready for inspection on demand by any Revenue Officer.

#### *Drawbacks.*

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 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 91 cents per lb.
- (b) On cigarettes at the rate of 71 cents per lb.
- (c) On tobacco manufactured in Chinese fashion
  - (i) without the addition of oil at the rate of 81 cents per lb.
  - (ii) with the addition of not more than 17 per cent of oil at the rate of 73 cents 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.

Provided that in the case of tobacco

- (a) not being tobacco prepared in Chinese fashion which does not contain inorganic matter (including sand) exceeding twenty-two pounds, or sand exceeding four pounds. in every hundred pounds weight of such tobacco, exclusive of moisture, the drawback shall be calculated on a moisture standard of 14 per cent and a proportionate deduction from the amount of drawback shall be made when the percentage of moisture exceeds 14.

[First  
Schedule  
contd.]

When the proportion of inorganic matter (including sand) exceeds twenty-two per cent of the tobacco, exclusive of moisture, a proportionate deduction shall be made from the drawback according to the scale in Regulation 1.

- (b) being tobacco prepared in Chinese fashion with or without the addition of oil which does not contain inorganic matter (including sand) exceeding twenty-two pounds, or sand exceeding four pounds, in every hundred pounds weight of such tobacco, exclusive of moisture, the drawback shall be calculated on a moisture standard of 10 per cent, and a proportionate deduction from the amount of drawback shall be made when the percentage of moisture exceeds 10.

When the proportion of inorganic matter (including sand) exceeds twenty-two per cent of the tobacco, exclusive of moisture, a proportionate deduction shall be made from the drawback according to the scale in Regulation 1.

**2.** No drawback shall be allowed except to a licensed manufacturer of tobacco.

**3.—(1)** No drawback shall be allowed unless the minimum weight of packages

- (a) for exportation as merchandise on drawback shall be 20 lbs. net, except in the case of cigars and cigarettes when the minimum weight of the packages shall be 12 lbs. net and 8 lbs. net respectively;
- (b) for shipment as ships' stores shall be 2 lbs. net in the case of cigars and cigarettes and 7 lbs. net in the case of other descriptions of tobacco,

but packages of any kind of tobacco forwarded by parcel post may be of a minimum net weight of 2 lbs. provided that the total net weight of such tobacco in each consignment is not less than 7 lbs.

(2) Every such package must be labelled EXPORT-ED ON DRAWBACK.

**4.** No drawback shall be allowed unless the manufacturer;

- (i) shall give 24 hours notice in writing of the date and time at which he proposes to commence the packing of the tobacco and all such packing shall take place in the presence of a Revenue Officer, to whom the manufacturer shall deliver an Export on Drawback Permit, in triplicate, containing full particulars of the shipment and the gross weight of each package or case.
- (ii) the manufacturer shall provide proper scales and weights to enable the Revenue Officer to check the weight of packages, samples, etc.
- (iii) The manufacturer shall close and secure all packages with tape or wire and shall seal the same to the satisfaction of the Superintendent.
- (iv) The packages, when so closed and secured and sealed as aforesaid shall have complete shipping marks on them for the purpose of future identification, including a serial mark.

They shall also have permanently marked [First Schedule  
on them by stencil or otherwise, on at least three sides, the words "Exported on Drawback" in letters not less than three inches high. *contd.*]

5. In the case of tobacco for exportation as merchandise, or for shipment as ships' stores, the permit after being checked and signed by the Revenue Officer shall be returned to the manufacturer, who shall be responsible for its return to the Superintendent within 48 hours, duly signed by a responsible officer of the exporting ship that the tobacco has been received on board the ship.

6. Manufactured tobacco including cigars and cigarettes may be exported on drawback by parcel post direct from the tobacco manufacturer's premises under these regulations provided that the gross weight of each parcel does not exceed that allowed by the Post Office regulations and that an approved printed label bearing the words "Exported on Drawback" is affixed to the front of each parcel, close to the address. The external wrapper of each parcel shall be sealed by the Revenue Officer with a revenue seal. The permit shall be submitted to the Post Office together with the parcel and shall be returned duly signed by an officer of the Post Office to the effect that the parcel has been duly posted with the revenue seal intact.

7. No drawback shall be allowed on any tobacco which shall not have been wholly manufactured from tobacco on which the full duty shall have been paid, nor on any tobacco which shall be mixed with any dirt or rubbish, or which shall be made or manufactured with or to which shall be added any other ingredients, matter, or thing not necessary or usual in the manufacturing of tobacco.

No drawback shall be payable unless the claim is made within three working days of the date mentioned in the export permit as the day of shipment or when the ship left the port.

8. No drawback shall be allowed on any tobacco which shall not have been wholly manufactured within the licensed premises of the person submitting the tobacco for exportation or shipment.

9. No drawback shall be allowed, unless with the special permission of the Superintendent, on any tobacco except in accordance with a certificate of a Government or Monopoly Analyst or Assistant Government Analyst or Assistant Monopoly Analyst which certificate shall be final and conclusive evidence of the facts stated therein to have been obtained from the examination of such tobacco or a sample or samples thereof.

The inspecting Revenue Officer shall be entitled to draw such samples free of charge for submission to the Analyst.

10. Drawbacks payable under these regulations shall be paid at the sterling rate for conventional dollars fixed for the month in which the application is made, or, if the date when the goods were packed for export can in the opinion of the Superintendent be accurately determined, but not otherwise, at the sterling rate prevailing when the goods were so packed.

[First  
Schedule  
contd.]

*Import, Export and Landing Regulations.*

1. In these regulations and in the Schedule thereto "package" shall include any box, basket, barrel, cask, case, container, receptacle, sack, bag, wrapper or other thing in which tobacco is placed for the purpose of carriage, consignment, importation, exportation or storage.

IMPORT OF WATER-BORNE TOBACCO.

2. No tobacco shall be imported by any vessel under 300 tons register tonnage as ascertained in the manner prescribed by the Merchant Shipping Act, 1894. Provided that the Superintendent, in his sole discretion, shall have the power to grant a licence subject to the conditions set forth in the Schedule to these regulations for the import of such tobacco by approved ships of over 60 tons register tonnage in the case of steam and motor vessels, and over 1,000 piculs capacity in the case of junks, when such ships are employed on a regular route, and after security to his satisfaction shall have been furnished by the intended licensee.

3. All licensed junks which have no special wharf at which to discharge their cargo, shall, if their cargo includes tobacco, on entering the waters of the Colony, proceed by the most direct course possible to the Victoria junk anchorage as defined in Table S in the Schedule to the Merchant Shipping Ordinance, 1899, and shall remain there until the cargo of tobacco shall have been completely discharged. As long as any such tobacco remains on board no cargo shall be discharged elsewhere.

4. No tobacco shall be imported into the Colony on any ship unless such tobacco has already been entered in the manifest or in a register of ship's stores, and duly appears therein.

IMPORT OF TOBACCO.

5. No tobacco shall be imported except in closed packages weighing not less than 30 pounds gross.

This regulation shall not apply to any package of less than 22 pounds gross coming into the Colony and containing tobacco for the private use of the addressee and not for sale.

6. No person shall remove from Kowloon Railway Station any tobacco without a permit in Form 6 in the Second Schedule to the Tobacco Ordinance, 1931, in the case of tobacco on which duty is to be paid before such removal, and except in accordance with the conditions of such permit, or a permit in Form 7 in the said Schedule in the case of tobacco to be stored in a general bonded or licensed warehouse, and except in accordance with the conditions in such permit contained.

EXPORT OF TOBACCO.

7. No person shall remove, for the purpose of export, any tobacco from any general bonded or licensed warehouse except in closed packages weighing not less than 30 pounds gross.

This regulation shall not apply to any package of less than 22 pounds gross forwarded to an addressee and containing tobacco for his private use and not for sale.

8. The export of tobacco in vessels of less than 100 tons net register tonnage, or 2,000 piculs capacity in the case of junks, is hereby prohibited, except with the special permission of the Superintendent. [First  
Schedule  
contd.]

9. No tobacco intended to be exported shall be removed except by such harbour vessels as shall have been specially licensed by the Superintendent for the purpose: Provided that vessels owned by or under the control of the licensee of a general bonded warehouse shall be deemed to be so licensed.

10. Every application for a removal permit for export shall state the number of the licensed harbour bonded warehouse by which or by whom the tobacco is to be removed. A removal permit shall be valid only for the licensed vessel mentioned, for the tobacco described in such permit, and while such tobacco is being removed by the Applicant or his employees.

11. Before any removal permit is granted for the export of any dutiable tobacco on which the duty would exceed \$100 the applicant shall either deposit with the Superintendent the amount assessed by him or give other security or enter into a bond, to the satisfaction of the Superintendent, for the production to the Superintendent, within a reasonable time, of a certificate issued by the Authorities at the port of destination certifying that the tobacco has been duly landed. A bond or security as aforesaid may be either general or in respect of a particular consignment.

#### LANDING PLACES FOR TOBACCO.

12. Tobacco shall be landed as set out hereunder, and not elsewhere.—

- (a) When the tobacco is being landed by the licensee of a General Bonded Warehouse—at the portion of the sea-front opposite or nearest to the licensed premises.
- (b) When the tobacco is being landed by the licensee of a licensed warehouse—at the portion of the sea-front which is nearest to his licensed premises.
- (c) When the tobacco is being landed for the purpose of paying duty at—
  - (1) the shed for the examination of tobacco on the Praya Wall opposite the Harbour Office; or
  - (2) the Praya opposite the Imports and Exports Office; or
  - (3) the sea-front at Tsim Sha Tsui between the Star Ferry Wharf and the gate of the Kowloon Godowns; or
  - (4) any other convenient place specially appointed by the Superintendent.

#### SHIP'S STORES.

13. No tobacco exempted from duty as ship's stores shall be removed from any ship while in the waters of the Colony.

14. No tobacco exempted as aforesaid shall be sold or supplied to any person unless such person is either on the ship's articles or a passenger in the ship.

[First  
Schedule  
contd.]

15. Tobacco imported on board any ship for the purpose of being consumed by the crew or passengers of the ship, and any tobacco taken on board as ship's stores, shall, while the ship remains in the waters of the Colony, be kept in a locked place of safety under the custody and control of the master, except only a quantity sufficient for the consumption of the officers, crew and passengers for a period of 24 hours. Such tobacco shall be entered in a separate register or stock book, and a copy of the balance in such stock book shall be forwarded to the Superintendent together with the prescribed import statement. The register of ship's stores shall be kept up-to-date and shall be produced to any Revenue Officer for inspection on demand.

16. Any Revenue Officer shall be permitted to inspect and examine any such tobacco and to place seals on any package, or place in which they are stored.

No such seal so affixed shall without the permission of a Revenue Officer be broken or removed whilst the ship is in the waters of the Colony.

17. Before any permit is issued for removal of any tobacco to a ship about to put to sea, for use as ship's stores, the exporter shall enter into a personal bond in a sum assessed by the Superintendent, to produce to the Superintendent the receipt mentioned in section 38 (1) of the Tobacco Ordinance, 1931.

18. The receipt of tobacco as ship's stores shall be duly entered in the ship's export statement furnished to the Superintendent under section 28 of the said Ordinance.

19. Every application for a permit to export tobacco as ship's stores shall be in the form given hereunder, and shall be in addition to an application in Form No. 8 of the Second Schedule to the Tobacco Ordinance, 1931, made by the supplier.

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**FORM.**

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*Application for issue of a permit to export tobacco  
as ship's stores.*

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I..... Purser or Officer in  
charge of ship's stores of S.S. ....  
hereby declare that

1. This ship is sailing for .....  
on ..... at .....m.
2. The duration of the voyage is  
..... days.
3. The surplus tobacco in store is,  
*Smoking Tobacco* ..... pounds.  
*Cigarettes* ..... (number).  
*Cigars* ..... (number).  
*Chinese Tobacco* ..... pounds.

4 The ship's complement is, [First Schedule contd.]

	European .....	
Officers	Asiatic .....	
	European .....	
Crew	Asiatic .....	

5. The passengers

	European .....	Saloon .....
number	Asiatic .....	Deck .....

and apply for a permit to export the undermentioned tobacco as ship's stores.

SCHEDULE.

Smoking Tobacco .....	pounds.
Cigarettes .....	(number).
Cigars .....	(number).
Chinese Tobacco .....	pounds.

Signed .....

*Purser or Officer in Charge of Ship's Stores*

S.S. ....

Date .....

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NOTE :—Under section 38 (4) of the Tobacco Ordinance, 1931, the Superintendent may refuse to issue any export permit to export tobacco as ship's stores unless the application for the permit is endorsed by the master or agent of the ship to the effect that the tobacco is for ship's use.

SCHEDULE. [Reg. 2.]

CONDITIONS OF LICENCE TO IMPORT TOBACCO  
BY SHIPS UNDER 300 TONS.

1. All tobacco shall be stowed in a separate portion of the hold or deck, in such a way as to be readily accessible for examination.
2. All relevant regulations prescribed under the Tobacco Ordinance, 1931, shall be observed.
3. No tobacco shall be removed from the ship until the prescribed removal permit, duly issued by the Superintendent, is produced.
4. A complete record shall be kept on board showing the importer's name and address in respect of all tobacco imported, together with the quantities. Such record shall be produced, on demand, to any Revenue Officer.
5. No package containing any tobacco shall be opened on board the ship except in the presence of a Revenue Officer, and the master of the ship as well as the person opening such package shall be responsible for any breach of this regulation.
6. The master and crew of the ship shall afford all the assistance that any Revenue Officer may require in carrying out his duties on board the ship.



[First  
Schedule  
contd.]

7. The master of the ship shall furnish a complete, true, and accurate statement in writing of all tobacco imported by his ship within four hours of arrival at the ship's place of discharge. The statement to be furnished as aforesaid shall be delivered at the office of the Superintendent except when such office is closed, in which case such master shall deliver the statement or cause it to be delivered to the Senior Chinese Revenue Officer on duty at the office of the Senior Chinese Revenue Officer.

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**SECOND SCHEDULE.**

[ss. 12, 29, 30.]

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**FORMS.**

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FORM No. 1.

[s. 30.]

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**GENERAL BONDED WAREHOUSE LICENCE.**

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*Tobacco Ordinance, 1931.*

Name of licensee .....  
Licensed premises .....  
Date of expiration of licence .....  
Fee .....  
Date .....

.....  
*Superintendent of Imports and Exports.*

*Note* :—This licence is issued subject to the provisions of the above Ordinance and of all regulation made thereunder for the time being in force.

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FORM No. 2.

[s. 30.]

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**LICENSED WAREHOUSE LICENCE.**

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*Tobacco Ordinance, 1931.*

Name of licensee .....  
Licensed premises .....  
Date of expiration of licence .....  
Fee .....  
Date .....

.....  
*Superintendent of Imports and Exports.*

*Note* :—This licence is issued subject to the provisions of the above Ordinance and of all regulations made thereunder for the time being in force. The description of the licensed premises shall include the enumeration of all doors and windows and shall state any special appropriation of storage space.

FORM No. 3.

[s. 30.] [Second  
Schedule  
contd.]

MANUFACTURERS LICENCE.

*Tobacco Ordinance, 1931.*

Name of licensee .....  
Licensed premises .....  
Date of expiration of licence .....  
Fee .....  
Date .....

.....  
*Superintendent of Imports and Exports.*

*Note:—*This licence is issued subject to the provisions  
of the above Ordinance and of all regulations  
made thereunder for the time being in force.

FORM No. 4.

[s. 30.]

IMPORTERS LICENCE.

*Tobacco Ordinance, 1931.*

Name of licensee .....  
Address of licensee .....  
Date of expiration of licence .....  
Fee .....  
Date .....

.....  
*Superintendent of Imports and Exports.*

*Note:—*This licence is issued subject to the provisions  
of the above Ordinance and of all regulations  
made thereunder for the time being in force.

FORM No. 5.

[s. 30.]

RETAILERS LICENCE.

*Tobacco Ordinance, 1931.*

Name of licensee .....  
Licensed premises .....  
Date of expiration of licence .....  
Fee .....  
Date .....

.....  
*Superintendent of Imports and Exports.*

*Note:—*This licence is issued subject to the provisions  
of the above Ordinance and of all regulations  
made thereunder for the time being in force.

[Second  
Schedule  
contd.]

FORM No. 6.

[s. 37.]

DUTY-PAID PERMIT.

*Tobacco Ordinance, 1931.*

SIR,

I (We) hereby declare that I (we) wish to land (move) on the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, between the hours of \_\_\_\_\_ a.m. and \_\_\_\_\_ p.m. the tobacco described hereunder, the duties on which have been paid, from

Ship and date of arrival.	Nature of tobacco.	Marks on cases, etc.	Quantity in lbs.	Total value.

Date.....

.....  
(Applicant.)

.....  
(Address.)

.....  
(Signature of employé or agent if the applicant is a body corporate or a firm.)

Permission is hereby given as above for the landing (removal) of the tobacco described above, the duty on which has been duly paid.

.....  
*Superintendent of Imports and Exports.*

Note:—If this permit is not made use of on the day for which it is issued, it must be returned within 24 hours to the office of the Superintendent of Imports and Exports.

FORM No. 7.

[s. 37.]

REMOVAL PERMIT.

*Tobacco Ordinance, 1931.*

SIR,

I (We) hereby declare that I (we) wish to land (move) on the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, between the hours of \_\_\_\_\_ a.m. and \_\_\_\_\_ p.m. the tobacco described hereunder from \_\_\_\_\_ and to store the same in the \_\_\_\_\_ warehouse at \_\_\_\_\_

Ship and date of arrival.	Nature of tobacco.	Marks on cases, etc.	Quantity in lbs.	Total value.	[Second Schedule Form No. 7 contd.]

Date.....

.....  
(Applicant.)

.....  
(Address)

.....  
(Signature of employé or agent if the applicant is a body corporate or a firm.)

Permission is hereby given as above for the landing (removal) of the tobacco described above on condition that the said tobacco shall be immediately stored in the warehouse at

.....  
*Superintendent of Imports and Exports.*

*Note*:—If this permit is not made use of on the day for which it is issued, it must be returned within 24 hours to the office of the Superintendent of Imports and Exports.

FORM No. 8.

[s. 37.]

EXPORT PERMIT.

*Tobacco Ordinance, 1931.*

SIR,

I (We) hereby declare that I (we) wish to move from the \_\_\_\_\_ at \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, between the hours of \_\_\_\_\_ a.m. and \_\_\_\_\_ p.m. the dutiable tobacco described below for export to \_\_\_\_\_ by the S.S. \_\_\_\_\_ The said tobacco is being consigned to \_\_\_\_\_

Importing ship and date of arrival.	Nature of tobacco.	Marks on cases, etc.	Quantity in lbs.	Total value.

Second Schedule Form No. 8 contd.] Date.....

(Applicant)

(Address.)

(Signature of employé or agent if the applicant is a body corporate or a firm.)

Permission is hereby given as above to move the tobacco described above for export on condition that the said tobacco shall be immediately moved from the place named above to the ship named above.

Superintendent of Imports and Exports.

Note:—If this permit is not made use of on the day for which it is issued, it must be returned within 24 hours to the office of the Superintendent of Imports and Exports.

FORM No. 9.

[s. 12.]

RECEIPT FOR DUTY.

Tobacco Ordinance, 1931.

I hereby acknowledge the receipt from of the sum of dollars and cents being the amount payable as duty on the tobacco described below which is now stored at

Table with 5 columns: Nature of tobacco, Marks on cases, etc., No. of lbs., Duty per lb., Total duty.

Date.....

Superintendent of Imports and Exports.

IMPORT STATEMENT.

*Tobacco Ordinance, 1931.*

I (We) hereby declare that the following tobacco was imported by the S.S. which arrived in the Colony on

*Cargo.*

No. of cases.	Description of cases.	Marks.	Nos.	Nature of tobacco.	Weight in lbs.	Total value.

*Ships stores.*

No. of cases.	Description of cases.	Nature of tobacco.	Weight in lbs.	Total value.

Date.....

.....  
(Owners, charterers, agents or master.)

.....  
(Address.)

.....  
(Signature of employé or agent if the above signature is that of a body corporate or firm.)

EXPORT STATEMENT.

*Tobacco Ordinance, 1931.*

I (We) hereby declare that the following tobacco was exported by the S.S. which left the Colony on the

Date.....

[Second  
Schedule  
Form No. 11  
*contd.*]

*Cargo.*

No. of cases.	Description of cases.	Marks.	Nos.	Nature of tobacco.	Weight in lbs.	Total value.

*Ships stores.*

No. of cases.	Description of cases.	Nature of tobacco.	Weight in lbs.	Total value.

Date.....

.....  
(Owners, charterers, agents  
or master.)

.....  
(Address.)

.....  
(Signature of employé or  
agent if the above signature  
is that of a body corporate  
or firm.)

FORM No. 12.

[First Sched.  
Manufac-  
turers  
licences.  
Reg. 3.]

MANUFACTURERS STOCK-BOOK.

*Raw tobacco received.*

Ex. S.S.                      arrived on

Date.	Landing removal permit No.	Marks, etc.	Description	Quantity in lbs.	Remarks.

*Raw tobacco issued for manufacture.*

[Second  
Schedule  
Form No. 11  
*contd.*]

Date.	Description.	Quantity in lbs.	Remarks.

FORM No. 13.

[First Sched.  
Manufacturers  
licences.  
Reg. 5.]

MANUFACTURERS FACTORY BOOK.

*Raw tobacco issued for manufacture.*

Date.	Stock-book folio number.	Quantity in lbs.	Remarks.

*Tobacco manufactured.*

Date.	Description and quantity.	Quantity in lbs.	Value.	Quantity in lbs.	Value.	Remarks.



[Second  
Schedule  
Form No. 14

[First Sched.  
Manufacturers  
licences.  
Reg. 7.]

MANUFACTURERS WEEKLY RETURN.

*Raw tobacco.*

	Description.	Quantity in lbs.	Description.	Quantity in lbs.
Balance on .....				
Received since .....				
<b>Total</b> .....				
Issued for manufacture...				
Loss.....				
<b>Total</b> .....				
Balance on .....				

*Manufactured tobacco.*

	Description.	Quantity in lbs.	Description.	Quantity in lbs.
Balance .....				
Received since .....				
<b>Total</b> .....				
Delivered since :—				
(a) Local consumption.....				
(b) Export .....				
Loss .....				
<b>Total</b> .....				
Balance on .....				

**THIRD SCHEDULE.** [s. 4 (2).]

**FEES.**

The following annual fees shall be payable for the following licences :—

Licensed warehouse licence—	
If held in conjunction with a manufacturer's licence .....	\$ 200.00
If not so held .....	\$ 400.00
Manufacturers licence .....	\$ 200.00
Licence for planing and preparing only Chinese smoking tobacco.....	\$ 100.00
Importers licence .....	\$ 100.00
Retailers licence—	
(a) City of Victoria and Kowloon South of Waterloo Road, Gascoigne Road and Chatham Road .....	\$ 30.00
(b) Hong Kong Island, the remainder .....	\$ 20.00
(c) Kowloon, the remainder, and New Kowloon .....	\$ 20.00
(d) New Territory other than New Kowloon .....	\$ 5.00
(e) Street squatters and itinerant hawkers .....	\$ 8.00

If the licence is issued for less than a year, the fee payable shall be at the rate of one-twelfth of the annual fee for each month or part of a month for which the licence is issued.

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*Objects and Reasons.*

This Ordinance consolidates and to some extent amends the law relating to the taxation of tobacco. A Table of Correspondence is attached which indicates the source of the various sections and the nature of the amendments.

C. G. ALABASTER,  
*Attorney General.*

October, 1931.

**TABLE OF CORRESPONDENCE**

Section of new Ordinance.	Section of Ordinance No. 10 of 1916.	Remarks.
1	1	—
2	2	As amended by Ordinance No. 3 of 1929. Paragraph (j) deleted and subsequent paragraphs relettered.
3	3	As amended by No. 3 of 1929, ss. (1) (e) is new.
4	4	—
5	5	—
6	6	Sub-section (1) validates duties as enacted by the Resolution of the Legislative Council published in G.N. 666 of 1931. Sub-sec. (2) is deleted as spent and sub-sec. (3) is renumbered as (2) and amended to conform with G.N. 430 of 1931 which related to liquors as ships stores.
7	7	As enacted by Ordinance No. 3 of 1929.
8	—	See Ordinance No. 3 of 1929, s. 4.
9	—	Do. S. 5. Section 8 of No. 10 of 1916 was repealed by No. 3 of 1929 and s. 9 by the Law Revision Ordinance, 1924.
10	10	As amended by No. 3 of 1929. "at" substituted for "on" in ss. (1) and (2).
11	11	As amended by No. 3 of 1929.
12	12	—
13	13	—
14	14	—
15	15	—
16	16	Words "and except into such ports or places as may be notified by the Governor" added. Compare Ordinance No. 9 of 1911, s. 44 (1) and ss. 11 and 14 of the Customs Consolidation Act, 1876.
17	17	As amended by No. 3 of 1929.
18	18	Do.
19	19	—
20	20	—
21	21	As amended by No. 3 of 1929.
22	22	Do.

**Table of Correspondence**

Section of new Ordinance.	Section of Ordinance No. 10 of 1916.	Remarks.
23	23	—
24	24	As amended by No. 3 of 1929.
25	25	—
26	26	—
27	27	Words "and where.....effect" added. Compare Ordce. No. 9 of 1911 s. 52 (3).
28	28	Do.
29	29	As amended by No. 3 of 1929.
30	30	—
31	31	As amended by No. 3 of 1929.
32	32	—
33	33	Proviso excepting licensed hawkers deleted.
34	34	—
35	35	—
36	36	—
37	37	ss. (1) as amended by No. 3 of 1929 ss. (6) amended so as to accord with Ordce. No. 9 of 1911, s. 54 as amended by No. 29 of 1929, s. 11.
38	38	As amended by No. 3 of 1929. The last sentence in ss. (4) is new. Compare G.N. 430 of 1931.
39	39	—
40	40	ss (2) added so as to accord with Ordce. No. 9 of 1911, s. 71 as amended by No. 29 of 1929, s. 14.
41	41	Words "the office of the Superintendent or to" added owing to deletion of para. (j) of s. 2 of No. 10 of 1916. Word "officer" substituted for last 7 lines of ss. (1).
42	42	Words "the office of the Superintendent or to" added as in s. 41.
43	43	—
44	44	Reference to "ship" deleted. See section 33.
45	45	—
46	46	Sub-sections (2) and (3) revised and enlarged.

**Table of Correspondence**

Section of new Ordinance.	Section of Ordinance No. 10 of 1916.	Remarks.
47	47	—
48	48	—
49	49	—
50	50	As amended by No. 3 of 1929.
51	51	—
52	52	—
53	53	As amended by No. 3 of 1929.
54	54	—
55	56	s. 55 of No. 10 of 1916 is omitted as no longer used or required.
56	57	—
58	59	—
59	60	—
60	61	As amended by No. 3 of 1929.
61	62	—
62	63	Power to forfeit licence transferred to magistrate who will have all the facts before him. It is not considered necessary to limit the power to a second or subsequent conviction as in No. 9 of 1911, s. 92 as the offences under the two Ordinances differ in range.
63	64	Sub-sec. (2) revised to correspond more closely with No. 9 of 1911, s. 90.
64	—	Repeals and amendments.
<b>First Schedule.</b>	<b>First Schedule.</b>	General Bonded Warehouse and Licensed Warehouse Regulations from G.N. 548 of 5.9.1930.
		Manufacturers Licence Regulations as amended by G.N. 74 of 13.2.1931.
		Retailers Licence Regulations as amended by G.N. 452 of 1926 and G.N. 600 of 1931.
		Drawback Regulations from G.N. 75 of 13.2.1929, as amended by G.N. 585 of 1931.
		Import, Export and Landing Regulations from G.N. 601 of 1931.

**Table of Correspondence**

Section of new Ordinance.	Section of Ordinance No. 10 of 1916.	Remarks.
Second Schedule.	Second Schedule.	<p>Note to Form 2 amplified to conform with the Form in G.N. 548 of 1930. Form 8 word "warehouse" deleted and "place" substituted the second time it occurred.</p> <p>Forms 12, 13, 14 and 18 deleted not required. Other forms renumbered.</p>
Third Schedule.	Third Schedule.	<p>Warehouse, Manufacturer's and Importers licence fees have been increased. The restricted licence for planing and preparing only Chinese smoking tobacco is new. Retailers licence fees as in G.N. 582 of 1928 as amended by G.N. 473 of 1930, but with districts re-arranged and fee raised from \$20 to \$30 for City of Victoria and for the Kowloon Peninsula, South of Waterloo, Gascoigne and Chatham Roads and from \$10 to \$20 elsewhere in Hong Kong, Kowloon and New Kowloon. The fee of \$8 for licensed street squatter and itinerant hawker retailers is new.</p>

C.S.O. 3215/30.

[No. 39 :—3.12.31.—4.]

A BILL

INTITLED

An Ordinance to make provision for the taxation of bets on authorised totalisators or pari-mutuels and on contributions or subscriptions towards authorised cash-sweeps.

BE it enacted by the Governor of Hong Kong, with the advice and consent of the Legislative Council thereof, as follows :—

Short title. 1. This Ordinance may be cited as the Betting Duty Ordinance, 1931.

Authorisation of Club Cash-sweeps on horse and pony races. 2. Ordinary Social or sporting clubs in the Colony may, with the permission in writing in each case of the Inspector General of Police, and subject to such conditions as he may see fit to impose, conduct cash-sweeps on horse or pony races provided that not less than ninety per cent., or in the case of a club organising the race not less than eighty per cent. of the total contributions or subscriptions, after deduction of the duty shall be devoted to prizes for the subscribers.

Authorisation of totalisator or pari-mutuel betting on horse or pony races. 3. Ordinary race, jockey or hunt clubs which organise meetings for horse or pony races in the Colony may, with the permission in writing of the Inspector General of Police, and subject to such conditions as he may see fit to impose, conduct totalisator or pari-mutuel betting on the race course premises on such races provided that not less than ninety per cent. of the total bets after deduction of the duty, shall be devoted to prizes for the ticket-holders.

Allocation of chances in cash-sweeps. 4.—(1) In the case of cash-sweeps organised by clubs in the Colony the chances shall be allocated by numbered tickets issued in books with or without counterfoils as the Inspector General of Police may decide.

(2) In the case of cash-sweeps organised by clubs or other bodies elsewhere, ordinary social, sporting, race, jockey or hunt clubs in the Colony as agents for the organising club or other body and with the permission in writing of the Inspector General of Police may provide lists of numbers, against which their members may sign their names as subscribers for chances, or may issue books of numbered tickets as the Inspector General of Police may decide.

Restriction on sale of tickets, hawking of chances and advertisements. 5.—(1) No tickets, lists, receipts, or other substitutes for tickets recording the numbers of the chances allocated for any cash-sweep, totalisator or pari-mutuel may be made, printed, issued, sold or offered for sale, except by or on behalf of a club which has received the permission of the Inspector General of Police under this Ordinance.

(2) No hawking of chances in the streets or public advertisements of cash-sweeps or of totalisator or pari-mutuel betting shall be permitted: Provided that nothing in this sub-section shall prevent the publication of results after the race in question or after any drawing in relation thereto.

6.—(1) On every bet made on any totalisator or pari-mutuel authorised under this Ordinance there shall be charged a duty of three per cent. of the amount paid, contributed or subscribed.

Duty on totalisator or pari-mutuel bets and on cash-sweeps.

(2) On every cash-sweep ticket sold and on every cash-sweep chance allocated by list as provided in section 4 there shall be charged a duty of five per cent. of the amount paid, contributed or subscribed.

(3) The secretary, treasurer and every steward and member of the committee of management of the club, as well as the club itself if a corporation, shall be jointly and severally liable for the duty payable.

7.—(1) The Governor in Council may make regulations for securing the payment of duty and generally for carrying the provisions of this Ordinance into effect.

Regulations.

(2) Subject to the exercise of the above powers, the regulations contained in the Schedule shall be in force from the commencement of this Ordinance and shall be deemed to have been made under this Ordinance.

Schedule.

8. Any person who, and the secretary, treasurer and every steward or member of the committee of management of any club which, acts in contravention of, or fails to comply with any provision of this Ordinance or of any regulation made or condition imposed thereunder for which no other penalty is provided shall be liable on summary conviction to a fine not exceeding one thousand dollars.

Penalties.

9.—(1) Section 2 of the Gambling Ordinance, 1891, as amended by section 2 of the Gambling Amendment Ordinance, 1930, is amended by the deletion of the words "other than sweepstakes conducted in accordance with the provisions of section 18 of this Ordinance" and by the substitution therefor of the words :—

Repeals and Amendments.

Ordinance No. 2 of 1891.

Ordinance No. 12 of 1930.

"other than totalisators, pari-mutuels and cash-sweeps authorised under the Betting Tax Ordinance, 1931, and other than the sweepstakes subscriptions contributed towards the prizes for the owners of winners and placed horses or ponies in horse and pony races conducted by race, jockey or hunt clubs."

(2) Section 18 of the Gambling Ordinance, 1891, as enacted by section 3 of the Gambling Amendment Ordinance, 1930 is repealed.

(3) The Gambling Amendment Ordinance, 1930, is repealed.

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## SCHEDULE.

[s. 7 (2).]

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### BETTING DUTY REGULATIONS.

1. The Provisions (including the penal provisions) of the Stamp Duties Management Ordinance, 1911, shall apply to stamps used for denoting Betting duty.

2. The secretary of every club organising a cash-sweep or conducting a totalisator or pari-mutuel, in the Colony, or acting as agent in the Colony for the allocation of chances in a cash-sweep organised outside the Colony, shall draw up for the Collector of Stamp Revenue a statement showing—

(i) the number of tickets sold and the amounts received in respect of the totalisator or pari-mutuel betting on each week.



(ii) the number and value of cash-sweep tickets sold ;

(iii) the number and value of cash-sweep chances allocated otherwise than by ticket in respect of each race.

3. In the case of a club acting as agent as aforesaid, which is permitted to issue lists instead of tickets, the statement shall be drawn up and delivered to the Collector before the lists of numbers allocated are despatched from the Colony.

4. In the case of cash-sweeps conducted by a club organising the race and in the case of bets on any totalisator or pari-mutuel the statement shall be drawn up and delivered within fifteen days after the day on which the race is held.

5. In all other cases the statement shall be drawn up and delivered within three days after the day on which the race is held and before any money is distributed among the contributors or subscribers.

6. The Collector, or any person generally or specially authorised thereto by him in writing, may at all reasonable times require from the secretary of every such club the production at such place as he may direct of any books, accounts, vouchers, lists, counterfoils or other documents relating to any totalisator, pari-mutuel or sweep.

7. The duty required to be paid under the Betting Duty Ordinance, 1931, shall be deemed a debt and may be recovered in the same manner as Crown rents, assessments, fees or forfeitures are recovered under the Crown Remedies Ordinance, 1875, upon certificate purporting to be under the hand of the Colonial Treasurer.

8. Unless by agreement between any club and the Collector for the payment of duty in any other manner, the duty shall be paid by stamps affixed printed, embossed or impressed by the Collector on each ticket or counterfoil and on each list provided for in section 4 of the Betting Duty Ordinance, 1931, before any such ticket or list is issued.

9. The Collector may prescribe forms for use under these regulations.

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*Objects and Reasons.*

1. The object of this Ordinance is stated in its long title.

2. In the Straits Settlements and Federated Malay States a similar object has been effected by amendment to the Stamp Ordinance and Stamp Enactment respectively. In Ceylon a special Ordinance, the Betting on Horse-racing (Taxation) Ordinance, 1930, has been preferred.

3. Section 2 of this Ordinance replaces section 18 of the Gambling Ordinance, 1891, as enacted by the Gambling Amendment Ordinance, 1930, which dealt with club sweepstakes. In this Ordinance the word "cash-sweep", which is the name usually employed in the Colony for subscriptions towards cash prizes to the holders of successful numbers in numbered chances, is used to denote the form of sweeps which are to be subject to the duty and the word "sweepstakes", which is used in section 9 (1), is reserved for the racing term which is used for the subscriptions contributed towards the prizes for the owners of winners and placed horses or ponies in such

4. Section 3 makes similar provision for totalisator and pari-mutuel betting.

5. Section 4 provides for the allocation of chances in cash-sweeps.

6. Section 5 places certain restrictions on the sale of tickets and advertisements.

7. Section 6 provides for a duty of 5 per cent. on cash sweeps and 3 per cent. on totalisator or pari-mutuel betting and for the persons responsible for the payment thereof.

8. Section 7 provides for regulations for securing the payment of duty and generally for carrying out the provisions of the Ordinance.

9. Section 8 makes provision for penalties and section 9 effects the necessary amendments and repeals in the Gambling Ordinance.

C. G. ALABASTER,  
*Attorney General.*

*December, 1931.*

NOTICES.

COLONIAL SECRETARY'S DEPARTMENT.

No. S. 480.—Statement of Sanitary Measures adopted against Hong Kong.

Place or Port.	Nature of Measures.	Date.	Reference to Government Notification.
Philippine Ports.	Inspections outside Manila harbour from 20th April. Third class passengers and new crew must comply with the vaccination requirements.	16th April, 1924.	—
All ports in the United States of America, including the Hawaiian Islands.	Inspections outside the ports from 1st April. Steerage passengers must comply with the vaccination requirements. Cabin passengers must produce a vaccination certificate or be vaccinated by ships doctor or quarantine authorities.	30th April, 1926.	—
Bangkok.	Vessels detained at river mouth and passengers and crew vaccinated unless they can produce evidence of successful recent vaccination.	29th October, 1926.	No. S. 301.

W. T. SOUTHOHN,  
*Colonial Secretary.*