

LEGISLATIVE COUNCIL.

No. 394.

LEGISLATIVE COUNCIL. No. 3.

Thursday, 19th June, 1930, at 2.30 p.m.

PRESENT:

HIS EXCELLENCY THE GOVERNOR

(Sir WILLIAM PEEL, K.B.E., C.M.G.).

- The Honourable the Officer Commanding the Troops, (Colonel WELLESLEY DOUGLAS STEDIHOLME BROWNRIGG, D.S.O.).
- „ the Colonial Secretary, (Mr. WILFRID THOMAS SOUTHORN, C.M.G.).
- „ the Attorney General, (Mr. CHALONER GRENVILLE ALABASTER, K.C., O.B.E.).
- „ the Secretary for Chinese Affairs, (Mr. EDWIN RICHARD HALLIFAX, C.M.G., C.B.E.).
- „ the Colonial Treasurer, (Mr. CHARLES McILVAINE MESSER, O.B.E.).
- „ Mr. HAROLD THOMAS CREASY, C.B.E., (Director of Public Works).
- „ Mr. EDWARD DUDLEY CORSCADEN WOLFE, C.M.G., (Inspector General of Police).
- „ Commander GEORGE FRANCIS HOLE, R.N. (Retired), (Harbour Master).
- „ Dr. ARTHUR ROBARTES WELLINGTON, (Director of Medical and Sanitary Services).
- „ Sir SHOUSON CHOW, Kt.
- „ Mr. JOHN OWEN HUGHES.
- „ Mr. CHARLES GORDON STEWART MACKIE.
- „ Mr. ROBERT HORMUS KOTEWALL, C.M.G., LL.D.
- „ Mr. TS'ò SEEN-WAN, O.B.E., LL.D.
- „ Mr. JOHN JOHNSTONE PATERSON.
- „ Mr. ANTONIO FERREIRA BATALHA SILVA-NETTO.
- „ Mr. PAUL LAUDER.
- „ Mr. NORMAN LOCKHART SMITH, (Deputy Clerk of Councils).

1. The Council met pursuant to adjournment. His Excellency the Governor occupied the Chair.

MINUTES.

2. The Minutes of the Meeting held on the 23rd January, 1930, were confirmed.

OATHS.

3. The Hon. the Officer Commanding the Troops, (Colonel WELLESLEY DOUGLAS STUDBOLME BROWNRIGG, D.S.O.), the Hon. the Attorney General, (Mr. CHALONER GRENVILLE ALABASTER, K.C., O.B.E.), the Hon. Mr. CHARLES GORDON STEWART MACKIE, the Hon. Mr. JOHN JOHNSTONE PATERSON, the Hon. Mr. ANTONIO FERREIRA BATALIA SILVA-NETTO and the Hon. Mr. PAUL LAUDER, took the oath of allegiance and their seats as Members of Council.

ANNOUNCEMENTS.

4. The Hon. Sir SHAWSON CHOW, Kt., on behalf of the Unofficial Members welcomed His Excellency the Governor.
His Excellency the Governor replied.

PAPERS.

5. The following papers were laid on the table :—

Anglo-Japanese Treaty of Commerce and Navigation of 1911—effective from 7th June, 1929.

Regulation made by the Governor in Council under section 27 of the Arms and Ammunition Ordinance, 1900, on 21st January, 1930.

By-law made under section 16 of the Public Health and Buildings Ordinance, 1903, on 23rd January, 1930.

The Dangerous Drugs Ordinance, 1923.

Regulations made by the Governor in Council under section 4 of the Dangerous Drugs Ordinance, 1923, on 25th January, 1930.

The Merchant Shipping (Convention) Act, 1914.

Amendment to the China Order in Council, 1925.

Additional Instructions regarding the Precedence of Members of the Legislative Council.

Regulations made by the Governor in Council under section 3 of the Watchmen Ordinance, 1928, on 18th February, 1930.

Regulation made by the Governor in Council under section 3 (1) of the Watchmen Ordinance, 1928, on 18th February, 1930.

Rules governing the award of Certificates of Honour.

Commercial Treaty between Great Britain and Honduras.—Denunciation by Honduras.

Declaration under the Merchant Shipping Ordinance, 1899, Ordinance No. 10 of 1899, Table L, Quarantine Regulations, on 10th March, 1930.

Rule made by the Governor in Council under section 4 (8) of the Merchant Shipping Ordinance, 1899, on 5th March, 1930.

Regulations made by the Governor in Council under section 3 of the Registration of Imports and Exports Ordinance, 1922, on 20th March, 1930.

Appointment under the London Missionary Society Incorporation Ordinance, 1891.

Regulation made by the Governor in Council under section 4 of the Importation and Exportation Ordinance, 1915, on 21st March, 1930.

Regulation made by the Governor in Council under section 3 of the Vehicles and Traffic Regulation Ordinance, 1912, on 5th April, 1930.

Regulations made by the Governor in Council under section 3 of the Industrial Employment of Women, Young Persons and Children Ordinance, 1922, on 17th April, 1930.

Regulation made by the Governor in Council under section 37 (2) of the Merchant Shipping Ordinance, 1899, on 23rd April, 1930.

Declaration under the Merchant Shipping Ordinance, 1899, Ordinance No. 10 of 1899, Table L, Quarantine Regulations, on 30th April, 1930.

Declaration under the Merchant Shipping Ordinance, 1899, Ordinance No. 10 of 1899, Table L, Quarantine Regulations, on 6th May, 1930.

Regulation made by the Governor in Council under section 12 of the Female Domestic Service Ordinance, 1923, on 7th May, 1930.

Order made by the Governor in Council under section 7 of the Pharmacy and Poisons Ordinance, 1916, on 8th May, 1930.

Modus Vivendi between Great Britain and Northern Ireland and Turkey.

Article 16 of the General Treaty between Great Britain and Northern Ireland and the Union of Soviet Socialist Republics.

Regulations made by the Governor in Council under section 39 (8) of the Merchant Shipping Ordinance, 1899, on 10th May, 1930.

Regulation made by the Governor in Council under sections 25 (4) and 33 (2) of the Merchant Shipping Ordinance, 1899, on 30th May, 1930.

Passenger Certificates granted under the Merchant Shipping Ordinance, 1899.

Order made by the Governor under section 2 of the Public Revenue Protection Ordinance, 1927, on 12th June, 1930.

Regulations made by the Governor in Council under section 3 (1) (b) of the Tobacco Ordinance, 1916, on 12th June, 1930.

Regulation made by the Governor in Council under section 3 of the Post Office Ordinance, 1926, on 10th June, 1930.

Regulations made by the Governor in Council under section 3 (2) of the Electricity Supply Ordinance, 1911, on 11th June, 1930.

Administration Reports, 1929 :—

Part I.—General Administration :—

Financial Returns for the year 1929.

Report on the Finances.

Report on the Assessment for the year 1930-1931.

Report of the Secretary for Chinese Affairs.

Report of the Harbour Master.

Report of the Superintendent of Imports and Exports.

Report of the Director of the Royal Observatory, Hong Kong.

Part II.—Law and Order :—

Report of the Registrar of the Supreme Court.

Report of the Official Receiver and Registrar of Trade Marks and Letters Patent.

Report of the Police Magistrates' Courts.

Report of the Land Officer.

Report of the Superintendent of Prisons.

Part III.—Public Health :—

Report of the Botanical and Forestry Department.

Part IV.—Education :—

Report of the Director of Education.

Part VI.—Public Works :—

Report of the Director of Public Works.

Part VII.—Undertakings of Government :—

Report of the General Post Office.

Report on the Kowloon-Canton Railway (British Section).

Sessional Papers, 1930 :—

No. 1.—Jurors List for 1930.

No. 2.—Report of the Playing Fields Committee.

No. 3.—Correspondence relating to the Salaries Commission, 1928.

No. 4.—Information collected from Bangkok, Colombo, Manila, Saigon, Shanghai and Singapore in the matter of the charge made for water and the steps taken to check wastage of water.

QUESTIONS.

6. The Hon. Dr. R. H. KOTEWALL, C.M.G., pursuant to notice, asked the following questions :—

1. Will the Government give the following information concerning Juvenile Offenders in respect of the year 1929 :—

(a) The number of boys and the number of girls, both under the age of 16 years (European reckoning), who were brought before the Magistrates.

(b) The respective numbers of such boys and girls who were convicted, with a classification showing—

(1) the number sent to prison ;

(2) the number of previous convictions ;

(3) whether the convictions were for felony or for other offences ;

(4) in the latter case, the number of convictions under the Hawkers Regulations.

(c) The number of boys on whom the punishment of whipping was inflicted by order of the Magistrates, showing the number who received such punishment more than once during the period, with a classification showing the type of offences for which the punishment was inflicted.

2. Will the Government also state :—

(a) Whether or not children under the age of 16 years (European reckoning), while being detained at the Police Court or at the Gaol or in the precincts thereof awaiting trial, are so detained in company with adults who are charged with an offence, and who are not the relatives of such children.

(b) Whether or not such children, on being tried by a Magistrate, are placed in the dock with adult defendants who are not charged jointly with such children.

The Colonial Secretary replied as follows :—

1.—(a) Boys	985
Girls	137

(b) Boys (1).....	131
(2).....	172
(3) and (4) Felonies	268
Hawking	377
Other offences.....	340
Girls (1).....	5
(2).....	5
(3) and (4) Felonies	7
Hawking	73
Other offences.....	57

(c) 433 whippings were inflicted on boys of which 177 were for felonies, 125 for hawking and 131 for other offences.

There is no record of how many boys received this punishment more than once.

2.—(a) and (b) Yes, except in cases where bail has been found, when the juveniles charged are not detained and, when brought before the magistrate, are not placed in the dock.

REPORTS OF THE FINANCE COMMITTEE.

7. The Colonial Secretary laid on the table the Reports of the Finance Committee (Nos. 2, 3, 4, 5 and 6), dated 13th February, 13th March, 10th April, 15th May and 22nd May, 1930, respectively, and moved their adoption.

The Colonial Treasurer seconded.

Question—put and agreed to.

MOTIONS.

8. The Colonial Secretary moved the following resolution :—

That with reference to the Colonial Secretary's motion of 2nd May, 1929, this Council approves the expenditure during 1929 of a further sum of \$41,188.32 on the Aberdeen Water Scheme, this sum to be charged as an advance from the surplus balances of the funds of the Colony pending the raising of a further loan.

The Colonial Treasurer seconded.

Question—put and agreed to.

9. The Colonial Secretary moved the following resolution :—

That with reference to the Colonial Secretary's motion passed on 23rd September, 1929, this Council approves the expenditure of a further sum of \$613,922.73 from loan funds on the Shing Mun Valley Scheme during the year 1930.

The Colonial Treasurer seconded.

Question—put and agreed to.

10. The Colonial Secretary moved the following resolution :—

That with reference to the Colonial Secretary's motion passed on 23rd September, 1929, this Council authorises the further sum of \$3,041.58

to be charged to the Public Works (1927) Loan for the construction of the Kai Tak Aerodrome and further approves the expenditure of this sum during the year 1929.

The Colonial Treasurer seconded.

Question—put and agreed to.

11. The Colonial Secretary moved the following resolution :—

That this Council approves the recommendations of the Salaries Commission published in Sessional Paper No. 7 of 1929 as modified by the Governor's despatch No. 37 of the 22nd January, 1930, and approved by the Secretary of State for the Colonies in his telegram of the 25th March, 1930, published in Sessional Paper No. 3 of 1930, and further modified by the exclusion of the High Cost of Living allowance referred to in paragraph 12 of the Commissioners report and the rent allowance for dollar salaried officers of less than 10 years' service referred to in paragraph 180 of the report which allowances shall not be provided without further specific sanction of this Council, and accordingly resolves that a sum of \$1,628,917 be charged upon the Revenue and other funds of the Colony in addition to the sums already provided in the Estimates for 1930 for the purpose of carrying into effect as from the 1st of January, 1930, the recommendations so modified.

The Secretary for Chinese Affairs seconded.

The Hon. Mr. J. OWEN HUGHES addressed Council and said that as the Government had adopted the present course of action it would be necessary for the first of his two motions to be put as an amendment and trusted that His Excellency would accept it in this form. The amendment was as follows :—

That in view of the far reaching effect of the Commissioners' Report on employment generally and the community as a whole and the large expenditure of public money involved, His Excellency the President of this Council be invited to appoint a Committee consisting of Government Nominees, Representatives of employers and employees and others having a broad knowledge of the conditions of employment in this Colony, to investigate the Report of the Commissioners and make a Report thereon to the Government for further consideration.

The Hon. Mr. C. G. S. MACKIE addressed Council supporting the amendment.

The Colonial Secretary replied and stated that the Government was unable to accept the amendment.

His Excellency addressed the Council and said that though the Government were unable to support the resolution proposed by the Hon. Member he was prepared to accept his second resolution regarding the appointment of a retrenchment committee.

On the amendment being put to vote it was declared lost. Ten Members voted against and six, the Hon. Mr. J. OWEN HUGHES, Hon. Mr. C. G. S. MACKIE, Hon. Mr. R. H. KOTEWALL, Hon. Mr. S. W. Ts'o, Hon. Mr. J. J. PATERSON and Hon. Mr. A. F. B. SILVA-NETTO, for the amendment.

Hon. Sir SHOUSON CHOW and Hon. Mr. PAUL LAUDER abstained from voting.

The Hon. Dr. R. H. KOTEWALL, C.M.G., moved the following amendment :—

That the recommendations of the Salaries Commission as modified by the Government be not accepted, and that, as an alternative, the temporary High Cost of Living Allowance approved by the Finance Committee on the 10th April, 1930, be continued until this Council shall otherwise

decide, and a similar allowance equivalent to Ten per cent of their salaries be granted to the dollar-paid employees in the Civil Service of Hong Kong, with effect from the 1st January, 1930.

The Hon. Mr. A. F. B. SILVA-NETTO seconded.

The Hon. Mr. S. W. Ts'o and Hon. Mr. J. OWEN HUGHES addressed Council supporting the amendment.

The Colonial Secretary addressed the Council and said that the Government was unable to accept the amendment.

The Hon. Dr. R. H. KOTEWALL, C.M.G. replied.

On the amendment being put to vote it was declared lost. Ten Members voted against and six, Hon. Mr. J. OWEN HUGHES, Hon. Mr. C. G. S. MACKIE, Hon. Mr. R. H. KOTEWALL, Hon. Mr. S. W. Ts'o, Hon. Mr. J. J. PATERSON and Hon. Mr. A. F. B. SILVA-NETTO for the amendment.

Hon. Sir SHOUSON CHOW and Hon. Mr. PAUL LAUDER abstained from voting.

The original resolution was then put to the meeting and was declared carried.

12. The Hon. Mr. J. OWEN HUGHES moved the following resolution:—

That it is desirable in the interests of this Colony that His Excellency the President of this Council be invited to appoint a Committee to be called "a Retrenchment Committee" for the purpose of advising the Government where, and the manner in which, economy in expenditure can, and should be made, in the personnel and administration of this Colony.

The Hon. Mr. R. H. KOTEWALL, C.M.G., LL.D. seconded.

Question—put and agreed to.

13. The Colonial Secretary moved the following resolution:—

Resolved that the duties on tobacco set forth in section 6 of the Tobacco Ordinance, 1916, Ordinance No. 10 of 1916, be altered and that, subject to the provisions of sub-section (3) of the said section, the duty payable (i) upon all tobacco imported into the Colony after the coming into operation of this resolution, and (ii) upon all dutiable tobacco already in the Colony at the coming into operation of this resolution, shall be as follows—per pound weight.

A.—On unmanufactured tobacco:

(1) If unstripped:

(a) containing 10 pounds or more of moisture
per 100 pounds weight thereof.....75 cents.

(b) containing less than 10 pounds of moisture
per 100 pounds weight thereof..... 84 cents.

(2) If stripped:

(a) containing 10 pounds or more of moisture
per 100 pounds weight thereof.....90 cents.

(b) containing less than 10 pounds of moisture
per 100 pounds weight thereof.....\$1.00.

B.—On manufactured tobacco :—

- | | |
|---|---------|
| (1) Cigars | \$2.00. |
| (2) Cigarettes | 1.00. |
| (3) Other manufactured tobacco, including snuff
and cigar cuttings | 1.00. |

The Colonial Treasurer seconded.

Question—put and agreed to.

14. *Motor Spirit Bill.*—The Attorney General addressed the Council and moved the First reading of a Bill intituled “An Ordinance to provide for the taxation of Light Hydrocarbon Oils.”

The Colonial Secretary seconded.

Question—put and agreed to.

Bill read a first time.

15. Hon. Sir SHOUSON CHOW, Kt., on behalf of the Members of Council bade the Colonial Secretary farewell on his impending departure from the Colony.

The Colonial Secretary replied.

ADJOURNMENT.

16. The Council then adjourned until Thursday, the 26th day of June, 1930.

W. PEEL,
Governor.

Confirmed this 26th day of June, 1930.

N. L. SMITH,
Deputy Clerk of Councils.

No. 395.—His Excellency the Governor has given his assent, in the name and on behalf of His Majesty the KING, to the following Ordinance passed by the Legislative Council :—

Ordinance No. 4 of 1930.—An Ordinance to provide for the taxation of Light Hydrocarbon Oils.

HONG KONG

No. 4 OF 1930.

I assent.



W. PEEL,
Governor.

27th June, 1930.

An Ordinance to provide for the taxation of
Light Hydrocarbon Oils.

[27th June, 1930.]

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 Motor Spirit Short title
Ordinance, 1930.

2. In this Ordinance,

Interpreta-
tion.

(a) "Dutiable light oils" means light oils which
are not exempt from duty and on which the duty
has not been paid and includes light oils which have
paid duty if subsequently reimported.

(b) "Duty-paid light oils" means light oils 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 light oils
which were imported into the Colony.

(d) "Gallon" means the Imperial gallon.

(e) "General bonded warehouse" means a place
appointed by the Superintendent for the warehousing
of dutiable light oils into which dutiable light oils
may be removed by the licensee of such general
bonded warehouse without a permit direct from the
ship on which they were imported or from the
Railway premises.

(f) "Hydrocarbon Oils" means petroleum oils, 18 & 19 Geo.
coal tar, and oils produced from coal, shale, peat or 5. Ch. 17.
any other bituminous substance and all liquid 2. (9).
hydrocarbons.

(g) "Import" means to carry into the Colony or
to cause to be carried into the Colony.

(h) "Licensed warehouse" means any place,
other than a general bonded warehouse, appointed
by the Superintendent for the warehousing of dutiable
light oils.

(i) "Light oils" means hydrocarbon oils of which
not less than fifty per cent by volume distils at a
temperature not exceeding one hundred and eighty-
five degrees centigrade, or of which not less than
ninety five per cent. by volume distils at a tempera-
ture not exceeding two hundred and forty degrees
centigrade, or which give off an inflammable vapour
at a temperature of less than 22.8 degrees centigrade
when tested in the manner prescribed by any regula-
tions for the time being in force under this ordinance
and includes the oils specified in the Fourth Schedule.

Fourth
Schedule.

(j) "Manufacture" includes every kind of preparation, mixing, and treatment, except packing and unpacking.

(k) "Master" includes every person, except a pilot, having command or charge of any ship.

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

(m) "Police station" includes the offices of the Superintendent.

(n) "Railway" means the Kowloon Canton Railway, British Section.

(o) "Ship" includes every description of vessel used in navigation or for the carriage of goods.

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

Regulations. **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 light oils;

(b) the time and mode of collection of the duty on light oils and the granting of drawback on exported light oils;

(c) the licensing, regulation, and control of general bonded warehouses and licensed warehouses and the control of the dutiable light oils 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) generally for the purpose of carrying into effect the provisions of this Ordinance.

First
Schedule.

(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.

Fees.

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

Third
Schedule.

(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.

Schedules.

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

Duties.

Duties
generally.
[18 & 19
Geo. 5. Ch.
17. s. 2. (1).]

6.—(1) Duty at the rate of fifteen cents per gallon shall be payable on all light oils imported into the Colony on or after the first day of July nineteen hundred and thirty and on all light oils so imported before that date and landed in the Colony on or after that date.

(2) Duty at the rate of fifteen cents per gallon shall also be payable on all light oils which on the first day of July nineteen hundred and thirty were in the Colony and in the ownership or possession of any person who on that date held more than one thousand gallons thereof. [18 & 19 Geo. 5 Ch. 17. s. 2. (2).]

(3) In the case of hydrocarbon oils in or removed to a refinery for manufacture into light oils a duty of fifteen cents per gallon shall be charged on the delivery of such light oils from the refinery; provided that in the case of such light oils being removed from a refinery under an export permit, no duty shall be payable.

(4) Duty shall not be payable in respect of stores of light oils purchased or imported as ships stores or on account of His Majesty's Government or of the Government of the Colony.

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 light oils thereafter to be imported into the Colony or already in the Colony at the time of coming into operation of such resolution. Alteration of duties by Legislative Council.

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

8.—(1) When any new duty is imposed and when any duty is increased and any light oils are delivered on or after the day on which the new or increased duty takes effect, in pursuance of a contract made before that day, 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 light oils on account of the new duty or the increase of duty, as the case may be. Provision for contracts when duties are altered or repealed.

(2) When any duty is repealed or decreased and any light oils affected by the duty are delivered on or after the day on which the duty ceases or the decrease in duty takes effect, in pursuance of a contract made before that day, the buyer, in the absence of any agreement to the contrary, may, if the seller has had in respect of those light oils 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 light oils may have undergone some process of manufacture.

When duty payable.

9.—(1) The duty on light oils imported into the Colony shall be payable as follows:—

- (a) If the light oils are not forthwith removed into a general bonded or licensed warehouse, and are not removed for immediate re-export under an export permit issued under this Ordinance, the duty shall be payable before the removal of the light oils from the ship on which they were imported or from the Railway premises, as the case may be.
- (b) If the light oils are forthwith removed into a general bonded or licensed warehouse, the duty shall be payable before the removal of the light oils from such general bonded or licensed warehouse, or from some other general bonded or licensed warehouse in which the light oils have been stored with the permission of the Superintendent, unless such removal is for immediate export.

(2) The duty upon light oils manufactured in the Colony shall be payable before the removal of such light oils from the place in which they are manufactured, unless such removal is for export or is into a general bonded or licensed warehouse. If the light oils are removed into a general bonded or licensed warehouse, the duty shall be payable before removal from such bonded or licensed warehouse.

(3) No duty shall be payable under this section in respect of any stores of light oils purchased or imported on account of His Majesty's Government or the Government of the Colony.

Receipt for duty.
Second Schedule.
Form No. 10.

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

Recovery of duty.
Ordinance No. 6 of 1875.

11. Any duty payable or sum forfeited under this Ordinance may be recovered in all respects in the same manner as Crown rents, assessments, fees or forfeitures are recovered under the Crown Remedies Ordinance, 1875, upon a certificate purporting to be under the hand of the Treasurer.

Light oils to be presumed to be dutiable.

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

Movement and possession.

Restrictions on dealings with light oils.

13. No person shall import, export, move, sell, buy, manufacture or have in his possession, custody or control any light oils except in accordance with the provisions of this Ordinance and of all regulations made thereunder.

Route of importation and exportation.

14.—(1) No light oils shall be imported or exported except by aircraft, railway or sea.

(2) All light oils imported by the Railway shall be consigned through to Kowloon by railway invoice.

(3) 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.

15.—(1) The owners, charterers, agents, master and compradore of every ship shall not allow the discharge of any light oils from the ship without a permit unless the light oils are delivered direct to the licensee of a general bonded warehouse or his servant for removal direct into a general bonded warehouse.

Light oils not to be allowed to be discharged except under a permit or into a general bonded warehouse.

(2) If any light oils are discharged from a ship without a permit and are 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 light oils 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 light oils were so discharged without the knowledge of the person charged and that such person had taken all reasonable precautions to prevent any such discharge.

16. No person other than the licensee of a general bonded warehouse shall remove any light oil 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 light oils from a ship or from any Railway premises without a permit he shall forthwith remove such light oils direct into a general bonded warehouse.

Light oils not to be removed from a ship or from the Railway premises except under a permit or by the licensee of a general bonded warehouse into such warehouse.

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

Removal of light oils from general bonded or licensed warehouse.

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

Light oils shipped under a permit not to be re-landed.

19.—(1) Light oils 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.

Light oils which are 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 light oils and to place seals on any container or place in which they 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.

20. No dutiable light oils shall be removed for export from any general bonded or licensed warehouse in tins, cases, drums or other similar receptacles unless the same are permanently marked by stencil or otherwise on the outside with the words "For Export" in letters not less than three inches high.

Dutiable Light oils removed for export.

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

Dutiable light oils not to be moved except in certain quantities.

Restrictions on possession of dutiable light oils. **22.**—(1) Except with the permission of the Superintendent, no person shall have in his possession, custody or control any dutiable light oils unless such light oils are—

- (a) on board the ship on which they were imported and duly entered on the manifest;
- (b) on the Railway premises under the control of the Railway Authorities with their knowledge of its nature;
- (c) in a general bonded or licensed warehouse;
- (d) on board the ship on which they are to be exported and are also covered by an export permit;
- (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 they were 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.

(2) The onus of proving that the light oils were in course of direct removal shall be on the person in whose possession, custody or control such light oils are found.

Possession of light oils illegally imported, moved or manufactured. **23.** No person shall, without the permission of the Superintendent, receive into or have in his possession, custody or control any light oils which were illegally imported, moved or manufactured.

Restrictions on sale of dutiable light oils. **24.** No person shall sell, offer for sale, or buy any dutiable light oils stored elsewhere than in a general bonded or licensed warehouse or on board the ship on which they were imported or on the Railway premises.

Import statements to be furnished. **25.** The owners, charterers, agents and master of every ship on which any light oils are 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 light oils imported thereon.

Export statements to be furnished. **26.** The owners, charterers, agents and master of every ship on which any light oils are exported shall within twenty-four hours after the departure of such ship furnish to the Superintendent a true, accurate and complete statement of all light oils exported thereon.

Contents of import and export statements. **27.** 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. 11, 12.

Licences.

Licences generally. **28.**—(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) Every such license shall be valid for one year only from the date of issue thereof but may be renewed from year to year.

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

29.—(1) No person shall manufacture light oils except under and in accordance with a manufacturers licence.

Manu-
facturers
licence.

(2) The licensed premises of the holder of a manufacturers licence shall for all purposes of this Ordinance be deemed to be a licensed warehouse.

30. No person shall import any light oils for sale except under and in accordance with an importers licence.

Importers
licence.

31. No person shall sell any light oils by retail except under and in accordance with a retailers licence.

Retailers
licence.

32.—(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 light oils 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.

33. The licensee of every general bonded or licensed warehouse shall be liable for the payment of all duties payable in respect of any light oils at any time stored therein, and shall prevent the removal of any light oils 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.

34. If it shall appear at any time that there is a deficiency in any general bonded or licensed warehouse in the quantity of dutiable light oils 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 light oils without a permit.

Deficiency
of dutiable
light oils in
general
bonded or
licensed
warehouse.

35. It shall be lawful for the Governor in Council to grant to any person or persons licensed to import and warehouse light oils an exemption from such of the provisions of this ordinance as he shall think fit provided that any such exemption shall be subject to such conditions as may be appointed by the Governor in Council.

Power of
Governor in
Council to
grant to
licensed
importers
conditional
exemption
from any
provisions of
this
Ordinance.

*Permits.*Permits
generally.**36.**—(1) It shall be lawful for the Superintendent to issue the following permits:—

- (a) to remove duty-paid light oils from a ship or from the Railway premises or from a general bonded or licensed warehouse;
- (b) to remove dutiable light oils 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 light oils 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 consider necessary.

Second
Schedule.
Forms Nos.
6, 7, 8, 9.

(2) Such permits may be in the respective forms in the Second Schedule or in such other form as the Superintendent may prescribe.

(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 light oils 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 twenty-four hours after such date or so soon thereafter as the office of the Superintendent is open.

Export
permits.**37.**—(1) Export permits shall be issued in duplicate and the exporter shall procure a receipt for the light oils in question to be indorsed on one copy of such permit by the master or mate of the ship on which the light oils are 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 light oils on board the ship on which they are 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 light oils are to be exported as he may consider reasonable.

(4) The Superintendent may refuse to issue any export permit to export dutiable light oils as ships stores unless the application for the permit is indorsed by the master or agent of the ship to the effect that the light oils are for ships use.

(5) No export permit shall be necessary for the exportation of any light oils which are without landing or transhipment into any other ship, exported on the ship on which they were imported.

Revenue officers.

38.—(1) The Superintendent may appoint such Revenue 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; Ordinance
No. 9 of
1911.
- (d) all revenue officers appointed under the Tobacco Ordinance, 1916; Ordinance
No. 10 of
1916.
- (e) all revenue officers appointed under the Opium Ordinance, 1923; Ordinance
No. 30 of
1923.
- (f) all Railway officials not below the rank of traffic inspector.

Search, examination and arrest.

39. Any box, chest, package or other article (not Examination being passengers baggage accompanied by the owner) of articles which is being landed from or is being embarked on (other than passengers accompanied baggage) 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, shore, ship, warehouse or place adjoining any wharf or used in wharf, and connection therewith, or which is being removed from 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 such place as the Superintendent may direct.
- (b) may be broken open by the orders of any revenue officer authorised by the Superintendent in that behalf either generally or for a particular occasion or of any police officer

not below the rank of sergeant 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. **40.** Any revenue or police officer may proceed without warrant on board any ship (such ship not being or having the status of a ship of war) and search the same and may seize any light oils found during such search which contravene any of the provisions of this Ordinance and may take the same and also any person in whose possession they may have been found, into Custody or to the office of the Superintendent for directions.

Search of place or ship with warrant. **41.**—(1) Where it appears to any magistrate upon the oath of any person, that there is reasonable cause to believe that in any place, or on board any ship (not being or having the status of a ship of war), there are concealed or deposited any light oils subject to forfeiture or with respect to which an offence has been committed or is about to be committed against this Ordinance, such magistrate may, by his warrant directed to any revenue or police officer, empower such officer, by day or by night—

- (a) to enter such place, or to go on board such ship, and there to search for and take possession of any such light oils; and
- (b) to arrest any person being in such place or ship, in whose possession such light oils may be found, or whom such officer may reasonably suspect to have concealed or deposited any such light oils in such place or ship 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) forcibly enter such ship and every part thereof;
- (c) remove by force any obstruction to such entry, search, seizure and removal as he is empowered to effect;
- (d) detain every person found in such place or on board such ship until such place or ship has been searched;
- (e) seize and detain any such light oils found in such place or ship; and
- (f) seize and detain any such light oils 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. **42.** Whenever it appears to any revenue officers generally or specially authorised in writing by the Superintendent for the purpose of carrying out the provisions of this section or to any police officer not below the rank of sergeant that there is reasonable cause to believe that in any place there are concealed or deposited any light oils 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 light oils are likely to be removed, the said officers

in virtue of their office may exercise in, upon and in respect of such place all the powers mentioned in section 41 in as full and ample a manner as if they were empowered to do so by warrant issued under the said section.

43.—(1) Any revenue officer may arrest without warrant any person found committing, or attempting to commit, or employing, aiding, or assisting any person to commit, any offence against this Ordinance. Arrest without warrant.

(2) Every person so arrested shall, together with any such light oils found in his possession, be taken into custody or to the office of the Superintendent for directions.

44. 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.

45. 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.

46.—(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 light oils 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 light oils 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.

47. In all proceedings under this Ordinance and in all proceedings for the recovery of any duty on light oils, 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. Extracts from records to be prima facie evidence.

48. 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. Magistrate may employ an analyst to report on technical points.

49. 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. Certificate of Government or Monopoly Analyst to be sufficient evidence.

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.

50. 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.

Half of fine may be awarded to informer.

51. The magistrate may, on the application of the Superintendent, award to an informer any portion of any fine imposed under this Ordinance not exceeding one-half.

Responsibility for acts of agents and servants.

52. 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.

Service on body corporate or firm.

53.—(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*.

(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.

Incorrect Statements etc.

54.—(1) No person shall make any incorrect statement or declaration or apply any incorrect description or supply any incorrect particulars in any document made or furnished for the purposes of this Ordinance or in connection with any application for any drawback or for any licence or permit to be issued under this Ordinance.

(2) 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 light oils not entitled to drawback or any other oils, goods, matter or thing as light oils, the same not being light oils, or fraudulently removes, or conceals any light oils or other oils, goods, matter, or thing, with intent unduly to obtain any drawback on light oils, 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 light oils or other oils, goods, matters or things shall be forfeited, and may be seized by any revenue officer.

Additional penalty for fraudulently attempting to obtain drawback in certain cases. (3 and 4 Vict. c. 18, s. 15.)

55. 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.

56.—(1) Every person who commits or attempts to commit any offence against this Ordinance shall upon summary conviction be liable to a fine not exceeding five hundred dollars, and to imprisonment for any term not exceeding six months.

Penalties.

(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 light oils in respect of which the offence was committed, notwithstanding the fact that such fine may be in excess of the maximum fine authorised 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).

57. It shall be lawful for a magistrate to order to be forfeited to the Crown any light oils 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 light oils 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 light oils.

Forfeiture of light oils.

58.—(1) Upon the failure of any condition 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 upon a certificate purporting to be under the hand of the Treasurer.

Forfeiture of bond.

(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. **59.**—(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. **60.** Upon the conviction of any licensee under this Ordinance of any offence against this Ordinance, it shall be lawful for the Governor in Council to forfeit the licence of such licensee.

Seizure and forfeiture of receptacles. **61.**—(1) Whenever it is lawful for any police or revenue officer to seize any light oils, it shall be lawful for him to seize also all the receptacles in which the light oils are contained.

(2) Whenever it is lawful for the magistrate to forfeit any light oils, it shall be lawful for him to forfeit in like manner any ship not exceeding sixty tons net register or any vehicle or receptacle in which the light oils were found.

Passed the Legislative Council of Hong Kong, this 26th day of June, 1930.

N. L. SMITH,
Deputy Clerk of Councils.

FIRST SCHEDULE.

REGULATIONS.

Drawback.

1. Subject to the conditions contained in the following regulations a drawback of fifteen cents per gallon shall be paid on duty paid light oils shipped by any permittee as ships stores or exported by him under an Export on Drawback Permit.

2. Every application made with a view to obtain drawback on any light oils shall contain a declaration by the applicant, which shall be attached to the export permit and shall be signed by such declarant in the presence of a witness, to the effect that the light oils in respect of which drawback is being claimed have been actually shipped for export and are not intended to be reloaded in the Colony.

3. No drawback shall be allowed except to the person who originally paid the duty.

4. No drawback shall be allowed unless the permittee (a) shall give twenty-four hours notice in writing of the date and time at which he proposes to commence the loading of the light oils, and all such loading shall take place in the presence of a revenue officer to whom the permittee shall deliver or cause to be delivered an Export on Drawback Permit in triplicate containing full particulars of the shipment and the gross quantity in gallons thereof; (b) the permittee shall provide proper measures to enable the revenue officer to check the quantity of light oils; (c) the permittee shall close and secure all containers and shall seal them to the satisfaction of the Super-

intendent; (d) the containers when so closed and secured and sealed as aforesaid shall have complete and correct shipping marks on them for the purpose of future identification including a serial mark. They shall also have permanently marked on them by stencil or otherwise the words "Exported on Drawback" in letters not less than three inches high.

5. In the case of light oils for exportation or for shipment as ships stores the permit after being checked and signed by the revenue officer shall be returned to the permittee who shall be responsible for its return to the Superintendent within forty-eight hours duly signed and certified by a responsible officer of the exporting ship that the light oils have been received on board the ship.

6. No drawback shall be allowed on any light oils on which the full duty has not been paid.

7. 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 on which the ship left the port.

8. No drawback shall be allowed unless with the special permission of the Superintendent, on any light oils except in accordance with a certificate of a Government Analyst 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 light oils or a sample or samples thereof. The inspecting revenue officer shall be entitled to draw such samples free of charge.

General Bonded Warehouses.

1. In these regulations, "container" shall include any tin, drum, barrel, cask, case, receptacle, tank or other thing in which dutiable light oils are placed for the purpose of carriage, consignment, exportation or storage.

2. Every person in charge of a general bonded warehouse approved by the Superintendent 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 light oils as such master, owner, or agent may require to be so removed, and shall store such dutiable light oils in his general bonded warehouse to the order of such master, owner, or agent.

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

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

4.—(1) Dutiable light oils 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 light oils 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 light oils 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 light oils no other cargo shall be stored unless special permission has first been obtained from the Superintendent.

(5) No container of dutiable light oils 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 containers shall be stored in the same place together with dutiable light oils.

(7) Where the contents of a number of containers of any one kind of dutiable light oils in the same consignment are found deficient, full containers shall be made up so far as possible from the deficient containers, and the containers thus becoming empty shall be removed without delay, and the necessary adjustments in the books of account shall be made.

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

6. Rates for storing and moving dutiable light oils, or for the use of any space under regulation No. 5 of these regulations shall be approved by the Superintendent.

7. Any person in charge shall, immediately after receiving any dutiable light oils 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.

8. Every person in charge of any such warehouse shall furnish daily returns to the Superintendent, in a form to be approved by him, of any dutiable light oils received into or removed from the approved premises, and of all operations mentioned in regulation No. 5 of these regulations.

9. Any loss or contraction of dutiable light oils due to natural causes or unavoidable accident, or to leakage, breakage, or deterioration, 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 light oils 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.

10. 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.

11. 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 broken cases and other debris resulting from examination.

12. 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.

He shall also provide a receptacle of a size capable of holding the contents of the largest container of light oils other than those light oils which are stored in bulk.

13. 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.

14. The portion of the premises set apart for the storage of dutiable light oils 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 Light Oils".

15. Empty containers of all kinds which it is intended to refill shall be kept apart from those already filled, and all empty containers which are not intended to be refilled shall be removed at once from the warehouse. Containers left empty after an operation and intended to be refilled must be refilled at once or secured under revenue-lock in a place set apart for the purpose.

16. A bond to secure the duty with one or more sufficient sureties shall be given by the person in charge to the satisfaction of the Superintendent.

17. Except with the special permission of the Superintendent the portions of the approved premises appropriated for the storage of dutiable light oils 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.

18. The entrances to the portions of the premises in use for the storage of dutiable light oils 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.

19. The person in charge shall not permit any samples of dutiable light oils to be drawn, or any containers to be opened for any purpose, except in the presence of a revenue officer.

20. 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.

Licensed Warehouses.

1. In these regulations, "container" shall include any tin, drum, barrel, cask, case, receptacle, tank, or other thing in which dutiable light oils 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.

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

4. No cargo may be stored in a licensed warehouse other than dutiable light oils.

5. All dutiable light oils stored in a licensed warehouse shall be stowed in such a way that easy access may be had to any portion thereof.

6. No licensed warehouse shall be open for the receipt or delivery of dutiable light oils 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.

7. Every licensee shall, immediately after any dutiable light oils are received into or removed from his licensed premises, make due entry of such receipt or removal in a stock book in Form No. 13 in the Second Schedule. All entries shall be made in English unless the Superintendent, in any special case, shall give permission for the use of Chinese.

Second
Schedule
Form 13.

8. 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 Form No. 14 in the Second Schedule, concerning all dutiable light oils stored, received and removed during the then previous week.

Second
Schedule
Form 14.

9.—(a) No container of dutiable light oils 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 container shall be stored in the same place as dutiable light oils.

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

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

(g) Should the nature of the business render it necessary to keep a stock of empty containers 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 light oils.

(h) The minimum amount of dutiable light oils which shall be removed in one consignment from the warehouse shall be eight gallons.

10. 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 Motor Spirit Ordinance, 1930, and any Ordinance amending the same or substituted therefor.

11. 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.

12.—(a) Any loss or contraction of dutiable light oils due to natural causes or unavoidable accident, or to leakage, breakage, deterioration, 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 light oils 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 light oils received into a licensed warehouse shall be deemed to be of the quantity and measure reported unless the shortage, if any, on entry into such warehouse has been certified by a revenue officer.

13.—(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 Light Oils 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 light oils 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 containers 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.

(f) Where light oils are stored in bulk, the licensee shall provide an accurate and visible means of measuring the quantity thereof to the satisfaction of the Superintendent.

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

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

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

SCHEDULE TO LICENSED WAREHOUSE REGULATIONS.

FORM.

[Reg. 2.]

LICENSED LIGHT OILS WAREHOUSE.

Permission is hereby given to
ofto keep as a licensed
Light Oils warehouse the premises described below.
This licence is issued subject to the provisions of any
enactments relating to licensed light oils warehouses
in this Colony and to the conditions hereon indorsed.

This licence commences on
and expires on

Description of premises.

NOTE.—The description shall include the enumeration of all doors and windows on the licensed premises and should state any special appropriation of storage space.

Fee received \$250.00

Date of issue

.....
Superintendent of Imports and Exports.

Manufacturers licence.

1. Every refinery or place licensed for the manufacture of light oils shall be provided with one or more buildings or enclosures, constructed to the satisfaction of the Superintendent, and all light oils shall be manufactured within such buildings or enclosures and shall be stored therein until the proper duties have been paid in respect thereof.

2. All hydrocarbon oils entering the refinery 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.

5. The licensee shall keep a stock-book in the form in the Second Schedule to the Motor Spirit Ordinance, 1930, showing the receipts of hydrocarbon oils, and the issues made therefrom for manufacturing purposes.

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

5. The licensee shall keep a refinery book in the form in the Second Schedule to the Motor Spirit Ordinance, 1930, showing the amount of light oils manufactured each day. Second
Schedule
Form 16.

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 light oils or any material used, or capable of being used, in the preparation of manufactured light oils and found therein.

The Superintendent, or any officer duly authorised by him, shall have access to all stockbooks and books of account in current use in the licensed premises, and shall be at liberty to make any minute therein, or any extract therefrom.

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 a certified summary of the previous week's entries in his refinery book.

—————
Retailers licence.

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

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

—————
SECOND SCHEDULE.

—————
FORMS. [ss. 10, 27, 28, 36.]
—————

FORM No. 1.—GENERAL BONDED WAREHOUSE LICENCE.
[s. 28.]
—————

Motor Spirit Ordinance, 1930.

Name of licensee

Licensed premises

Date of expiration of licence

Fee, Free.

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. 2.—LICENSED WAREHOUSE LICENCE. [s. 28.]

Motor Spirit Ordinance, 1930.

Name of licensee

Licensed premises

Date of expiration of licence

Fee \$250.00

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. 3.—MANUFACTURERS LICENCE. [s. 28.]

Motor Spirit Ordinance, 1930.

Name of licensee

Licensed premises

Date of expiration of licence

Fee \$2,000.00.

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.—IMPORTERS LICENCE. [s. 28.]

Motor Spirit Ordinance, 1930.

Name of licensee

Address of licensee

Date of expiration of licence

Fee \$100.00.

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.—RETAILERS LICENCE. [s. 28.] [Second Schedule contd.]

Motor Spirit Ordinance, 1930.

Name of licensee
 Licensed premises or Service Station
 Date of expiration of licence
 Fee \$5.00.
 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. 6.—DUTY-PAID PERMIT. [s. 36.]

Motor Spirit Ordinance, 1930.

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 light oils described hereunder, the duties on which have been paid, from

Ship and date of arrival.	Nature of light oils.	Marks on cases, etc.	Quantity in gallons.	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 light oils 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.

[Second
Schedule
contd.]

FORM No. 7.—REMOVAL PERMIT. [s. 36.]

Motor Spirit Ordinance, 1930.

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 light oils described hereunder from and to store the same in the warehouse at

Ship and date of arrival.	Nature of light oils.	Marks on cases, etc.	Quantity in gallons.	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 light oils described above on condition that the said light oils 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.—EXPORT PERMIT. [s. 36.]

Motor Spirit Ordinance, 1930.

SIR,

I (We) hereby declare that I (we) wish to move from the warehouse at on the day of , 19 , between the hours of a.m. and p.m. the dutiable light

oils described below for export to
by the S.S. The said [Second
light oils are being consigned to Schedule
contd.]

Importing ship and date of arrival.	Nature of light oils.	Marks on cases, etc.	Quantity in gallons.	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 to move the light oils described above for export on condition that the said light oils shall be immediately moved from the warehouse 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.—APPLICATION FOR PERMIT, AND PERMIT TO EXPORT DUTIABLE LIGHT OILS WHERE REMOVAL FROM SHIP TO SHIP IS REQUIRED. [s. 36.]

Motor Spirit Ordinance, 1930.

SIR,

I (We) hereby declare that I (We) wish to move from S.S. at
on the day of , 19 ,
between the hours of a.m. and p.m. the
for export to
dutiabale light oils described below as ship's stores
by the S.S.

The said light oils are being consigned to

DESCRIPTION OF LIGHT OILS.

Importing ship and date of arrival.	Nature of light oils.	Marks on cases, etc.	Quantity in gallons.	Total value.

.....
Applicant.

.....
Address.

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

[Second
Schedule
contd.]

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

.....
Superintendent of Imports and Exports.

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. 10.—RECEIPT FOR DUTY. [s. 10.]

Motor Spirit Ordinance, 1930.

I hereby acknowledge the receipt from _____
of the sum of dollars _____
and cents _____ being the amount payable
as duty on the light oils described below which are
now stored at _____

Nature of light oils.	Marks on cases, etc.	No. of gallons.	Total duty.

Date.....

.....
Superintendent of Imports and Exports.

FORM No. 11.—IMPORT STATEMENT. [s. 27.]

Motor Spirit Ordinance, 1930.

I (We) hereby declare that the following light oils were imported by the S.S. _____ which arrived in the Colony on _____

Cargo.

No. of cases, etc.	Description of cases, etc.	Marks.	Nos.	Nature of light oils.	Quantity in gallons.	Total value.

Ships stores.

[Second
Schedule
Form No. 11
contd.]

No. of cases, etc.	Description of cases, etc.	Nature of light oils.	Quantity in gallons.	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.—EXPORT STATEMENT. [s. 27.]

Motor Spirit Ordinance, 1930.

I (We) hereby declare that the following light oils were exported by the S.S. which left the Colony on the

Date.....

Cargo.

No. of cases, etc.	Description of cases, etc.	Marks.	Nos.	Nature of light oils.	Quantity in gallons.	Total value.

Ships stores.

No. of cases, etc.	Description of cases, etc.	Nature of light oils.	Quantity in gallons.	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.)

(Second
Schedule
contd.)
(First
Schedule.
Licensed
Warehouses.
Reg. 7.)

FORM NO. 13.—LICENSED WAREHOUSE STOCK-BOOK.

Ex S.S. arrived on

Receipts.

Date.	Removal permit No.	Landing permit No.	Marks and Nos.	Description.	Quantity in gallons.	Remarks.

Deliveries.

Date.	Marks and Nos.	Description.	Quantity in gallons.	Export permit No.	Duty-paid permit No.	Remarks.

(First
Schedule.
Licensed
Warehouses.
Reg. 8.)

FORM NO. 14.—LICENSED WAREHOUSE WEEKLY RETURN.

	Description.	Quantity in gallons.	Description.	Quantity in gallons.
Balance on				
Received since				
Total				
Sold since				
Loss				
Total				
Balance				

FORM NO. 15.—MANUFACTURERS STOCK-BOOK.

[Second
Schedule
contd.]

Hydrocarbon Oils received.

Ex S.S. _____ arrived on _____

(First
Schedule.
Manufacturers
licenses.
Reg. 3.)

Date.	Landing removal permit No.	Marks, etc.	Descrip- tion.	Quantity in gallons.	Remarks.

Hydrocarbon Oils issued for manufacture.

Date.	Description.	Quantity in gallons.	Remarks.

FORM NO. 16.—MANUFACTURERS REFINERY BOOK.

(First
Schedule.
Manufacturers
licenses.
Reg. 5.)

Hydrocarbon Oils issued for manufacture.

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

Products manufactured.

Date.	Description of products.	Quantity.	Remarks.

Summary of Light Oils manufactured.

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

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

FEES.

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

General bonded warehouse, for each such warehouse	Free
Licensed warehouse, for each such warehouse	\$ 250.00
Manufacturers licence, for each refinery	2,000.00
Importers licence (general)	100.00
Retailers licence, for each place of sale or service station	5.00

FOURTH SCHEDULE. [s. 2 (1).]

LIGHT OILS.

Light petroleum ether.
 Motor spirit.
 White spirit and special solvents.
 Benzol.
 Toluol.
 Xylol.
 Solvent naphthas.
 Mineral naphthas.
 Admiralty vapourising oil.
 Light oils from distillation of coal.
 Light oils from distillation of shale
 Light oils from distillation of low temperature tar.
 Light oils from distillation by Bergius process.
 Turpentine.
 Rosin spirit.
 Mixtures of any of the above.
 Admixtures containing any one or more of the above.
