

No. 354

COLONIAL SECRETARY'S DEPARTMENT.

The following Order made by His Excellency the Officer Administering the Government is published for general information.

E. R. HALLIFAX,
Colonial Secretary.

2nd June, 1932.

Hong Kong.

Order made by His Excellency the Officer Administering the Government under section 2 of the Public Revenue Protection Ordinance, 1927, Ordinance No. 9 of 1927, at midnight on Thursday, the 2nd day of June, 1932.

WHEREAS I, WILFRID THOMAS SOUTHORN, Companion of the Most Distinguished Order of Saint Michael and Saint George, the Officer Administering the Government of the Colony of Hong Kong and its Dependencies, have approved the introduction into the Legislative Council of the bill and resolution hereto annexed and signed by me :

And whereas duties on intoxicating and spirituous liquors would be imposed and altered and would become the duties appearing in such resolution if the bill and resolution were to become law :

Now I, under the powers conferred upon me by the Public Revenue Protection Ordinance, 1927, as defined by section 59 of the Interpretation Ordinance, 1911, do hereby make this Order giving the full force and effect of law to all the provisions of such bill and resolution as long as this Order remains in force.

W. T. SOUTHORN,
Officer Administering the Government.

[No. 15:—28.5.32.—3.]

C.S.O. 3 in 4299/31.

A BILL

INTITULED

An Ordinance to amend the Liquors Ordinance, 1931.

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 Liquors Amend- Short title.
ment Ordinance, 1932.

2. The Liquors Ordinance, 1931, is amended—

(a) by the substitution of the word “alcoholic” for the word “intoxicating” in the title, section 2 (9), section 2 (10), the heading to section 41, section 55 (2), section 58 (1), section 88 (1), section 88 (2) and section 88 (5). Amend-
ment of
Ordinance
No. 36 of
1931.

(b) by the substitution of the word “dutiable” for “intoxicating” wherever it occurs in section 77, section 84 and section 88 (3).

(c) by the deletion of the word “intoxicating” wherever it occurs in section 78 (6) and section 83.

(d) by the substitution of the words “not liable to duty under this Ordinance” for the words “unfit for use as a beverage” in section 2 (8).

(e) by the insertion of the words “and such other conditions as the Superintendent may impose” before the full stop at the end of sections 43 (1), 43 (2), 43 (3) first paragraph, 44 (1), 46 (1) and 56 (1).

(f) by the substitution of the following paragraph for section 2 (27):—

(27) “Spiritous liquors” means liquors containing more than two per cent of proof spirit, but shall not include denatured spirits.

(g) by the substitution of the words “goods or” for the words “goods of” in section 88 (8).

W. T. SOUTHORN,
Officer Administering the Government.

Objects and Reasons.

1. The Liquors Ordinance, No. 36 of 1931, like the Ordinances which it replaced, deals with many alcoholic liquors which, though intoxicating, are not usually so described and which are not included in the list of intoxicating liquors given in section 2 (16) of the Ordinance.

2 This Ordinance therefore substitutes "alcoholic" "dutable" or other suitable expressions for the word "intoxicating" or similar expressions in several sections of the Ordinance where they are considered more appropriate.

3. Paragraph (e) of section 2 of the Ordinance sanctions the practice of imposing special conditions in addition to the general conditions contained in the forms in the Third Schedule to the principal Ordinance.

4. Paragraph (f) amends the definition of spirituous liquors in section 2 (27) so as to make it correspond in its spirit content to the definition of "Intoxicating liquors" in section 2 (16) of the principal Ordinance.

C. G. ALABASTER,
Attorney General.

May, 1932.

Hong Kong.

LIQUOR DUTIES RESOLUTION.

Resolved that pursuant to section 39 of the Liquors Ordinance, 1931, Ordinance No. 36 of 1931, as amended by the Liquors Amendment Ordinance, 1932, that the Liquor Duties Resolutions of the 26th February, 1931, and the 17th March, 1932 (published respectively by Notifications Nos. 122 and 168 of the Gazettes of the 27th February, 1931 and the 18th March 1932) be rescinded and that on and after the coming into operation of this Resolution the Liquor Duties to be paid upon intoxicating or spirituous liquors, as the case may be, heretofore or hereafter imported into, distilled, made or prepared in the Colony shall be assessed as in the following Table provided that, in the case of dutiable liquors heretofore or hereafter imported into the Colony the dollars and decimals thereof stated in the Table shall be conventional dollars reckoned as the equivalent of one shilling and eight pence sterling; and that consequently to arrive at the actual amount payable in Hong Kong currency the conventional dollar stated in the Table shall be multiplied by 20 and divided by a figure settled by the Colonial Treasurer from time to time representing the average opening selling rates for the previous month of the Hong Kong and Shanghai Banking Corporation for demand drafts on London and until so settled the figure shall be 16.10

Table.

Part I.

EUROPEAN TYPE LIQUOR.

	<i>Per gallon.</i>
On all liqueurs, and on all champagnes and other sparkling wines	\$10.00
On all brandy, gin, rum, whisky and other spirituous liquors	6.00
On all port, sherry and madeira	4.00

	<i>Per gallon.</i>
On all other still wines	\$ 3.00
On beer, porter, cider, perry and stout	0.60
On all intoxicating liquors above the strength of 18 degrees under proof, for every degree above such strength, in addition to the appropriate duty as above	0.07

Part II.

CHINESE TYPE LIQUOR.

On all Chinese type spirits containing not more than 24 per cent of alcohol by weight	1.20
For every one per cent of additional alcoholic strength by weight	0.05

Part III.

JAPANESE TYPE LIQUOR.

On all sake containing not more than 24 per cent of alcohol by weight	1.20
For every one per cent of additional alcoholic strength by weight	0.05

Part IV.

OTHER LIQUORS.

On all spirituous liquors other than intoxicating liquors, but including spirits of wine or arrack, containing not more than 24 per cent of alcohol by weight	1.20
For every one per cent of additional alcoholic strength by weight	0.05

Provided that it shall be lawful for the Superintendent of Imports and Exports, in his discretion, to assess the duty on any intoxicating liquor not specifically mentioned in Parts, I, II, and III above at such rate as is provided in such parts for the liquor which the Superintendent shall deem to approximate most nearly to such intoxicating liquor; and Provided also that it shall be lawful for the said Superintendent, in his discretion, to assess the duty on any spirituous liquors imported in a consignment of less than two gallons at one time at \$5.00 per gallon.

W. T. SOUTHORN,
Officer Administering the Government.