

## No. 417.

*Resolution passed by the Legislative Council under section 39 of the Liquors Ordinance, 1931, Ordinance No. 36 of 1931, on the 30th day of June, 1932.*

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LIQUOR DUTIES RESOLUTION.

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Resolved 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respectively by Notifications Nos. 122 and 168 of the Gazettes of the 27th February, 1931 and the 18th March 1932) be rescinded and that on and after the coming into operation of this Resolution the Liquor Duties to be paid upon intoxicating or spirituous liquors, as the case may be,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
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.

	<i>Per gallon.</i>
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.

R. A. C. NORTH,  
*Deputy Clerk of Councils.*

COUNCIL CHAMBER,  
30th June, 1932.