

No. 474.

**Hong Kong.**

## ORDINANCE No. 36 of 1931. (LIQUORS).

In exercise of the powers conferred by section 88 of the Liquors Ordinance, 1931, the Governor in Council makes the undermentioned regulations for the management of warehouses approved and appointed for the storing of the dutiable liquors of any specified person firm or body corporate :—

## BONDED WAREHOUSES. (LIQUORS).

1. The approval and appointment of any premises as a warehouse for the storing of the dutiable liquors of any specified person firm or body corporate shall be for such period as the Governor in Council may prescribe and shall be revocable at any time without cause stated and every such approval and appointment shall be subject to the conditions set out in these regulations.

2. The General Bonded Warehouse Regulations published in Government Notification No. 548 of 1930 shall not apply to any premises so approved and appointed.

3. A fee of \$250 shall be payable annually in advance by the person in charge for storage of dutiable liquors in any such premises.

4. A bond, with one or more sufficient sureties, or such other security as may be approved by the Colonial Treasurer, shall be given by the person firm or corporate body for the storage of whose dutiable liquors the premises are intended to be used.

Such bond or other security shall be conditioned or made to secure the payment of all duties assessed upon any dutiable liquors stored in the premises.

The amount of such bond or other security shall be in accordance with the following scale :—

- (a) When the premises have a floor area not exceeding 12,000 square feet ..... \$30,000
- (b) When the premises have a floor area exceeding 12,000 square feet but not exceeding 30,000 square feet ..... \$50,000
- (c) When the premises have a floor area exceeding 30,000 square feet ..... \$100,000

5. The premises shall be fitted with such locks or other fastenings as the Superintendent may require, and such locks and fastenings shall be so arranged and the keys thereof be in such custody that no entry into the premises can be effected without the attendance of the Superintendent or a revenue officer.

6.—(a) The premises shall be lighted and ventilated in an efficient way to the satisfaction of the Superintendent.

(b) The premises 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) The premises shall have the words "Bonded Warehouse No. ", together with the word "Liquors", painted up legibly on the outside in English letters and Chinese characters at least 4 inches high.

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

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

7. All lamps used on the premises must be made of substantial metal, the glass being protected by metal guards.

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

9. No person shall be allowed to sleep on the premises and no person not in the employ of the person in charge shall be allowed to enter the premises unless accompanied by a revenue officer.

10. No smoking, naked lights or matches shall be allowed within the premises.

11. No article may be stored in the premises other than dutiable liquors belonging to the person firm or body corporate for the storage of whose dutiable liquors the premises have been approved and appointed.

12. All goods stored in the premises shall be stowed in such a way that easy access may be had to any portion thereof.

13. The premises shall not be open for the receipt of dutiable liquors between the hours of 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 the premises shall be open between the aforesaid hours or on Sundays or public or general holidays.

14. The person in charge shall, immediately after any dutiable liquors are received into or removed from the premises, make due entry of such receipt or removal in a stock book in a form to be approved by the Superintendent. All entries shall be made in English unless the Superintendent, in any special case, shall give permission for the use of Chinese.

15. The person in charge of any premises shall, not later than noon on every Monday morning (or on the following day if Monday is a public or general holiday) furnish to the Superintendent a return, in a form to be supplied by him, concerning all dutiable liquors stored, received or removed during the then previous week.

16.—(a) No package of dutiable liquors 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 premises.

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

(d) No empty package shall be stored in the same part of the premises as dutiable liquors.

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

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

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

(h) The minimum amount of dutiable liquor which shall be removed in one consignment from the premises for export shall be as hereunder :—

Liquor of the same kind ..... 2 gallons.

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

(b) All goods received into the premises shall be deemed to be of not less than the weight and measure reported unless the shortage, if any, on entry into such premises has been certified by a revenue officer.

(c) In the case of liquor stored in casks, the maximum amounts which shall be allowed for loss by evaporation shall be as under :—

I.—Beer. 4 gallons per hogshead.

II.—Wine.

*For each year or part of a year.*

In casks of :—

less than 20 gallons content .....  $\frac{1}{2}$  gallon.  
 20 gallons and less than 65 gallons.... 1 gallon.  
 65 gallons content and upwards..... 2 gallons.

III.—Spirits in casks under 80 gallons.

<i>Time in warehouse not exceeding.</i>	<i>Ordinary Allowance.</i>	<i>Special Allowance.</i>
2 months .....	3 per cent.	3 per cent.
6 months .....	5 per cent.	4 per cent.
1 year .....	6 per cent.	5 per cent.
and 3 per cent for each succeeding year.		and 2 per cent for each succeeding year up to the 5th.

Such special allowance shall only be granted where some definite defect in the cask is certified by a revenue officer after inspection.

18. Except as herein provided, every person in charge shall cause every bottle or vessel containing intoxicating liquors, other than Chinese wines and spirits, kept in stock by him, and on which duty has been paid, to be labelled over the cork thereof with a duty-paid label which shall be obtained by such person in charge from the Superintendent. Furthermore every person in charge shall keep a book and cause correct entries to be made therein showing the number of bottles or vessels in stock for which labels are required, the serial numbers of labels used, and the relative duty-paid permit: Provided that labelling as hereinbefore mentioned shall not be required for miniature bottles or vessels, or for bottles or vessels containing beer, stout or cider.

19. The person in charge of any premises shall at all times allow the Superintendent or any revenue officer to enter the premises and to inspect the stocks of liquors kept therein and to take samples thereof, and to inspect and make copies of and extracts from any books of account kept in connexion therewith, and other documents thereto, which shall be produced on demand.

20. For the purpose of these regulations and of the Liquors Ordinance, 1931, and all regulations made thereunder the person firm or body corporate for the storage of whose dutiable liquors any premises shall have been approved and appointed as a warehouse shall be deemed to be the person in charge of such premises and shall be responsible for the observance and performance of all duties imposed by law upon the person in charge.

21. In these regulations

(a) "Colonial Treasurer" includes the person for the time being performing the duties of the Colonial Treasurer.

(b) "Inspecting Officer" means a revenue officer authorised by the Superintendent.

(c) "Package" includes any box, barrel, cask, case, jar, bottle, container, receptacle or other thing in which dutiable liquors are or have been placed for the purpose of carriage, consignment, exportation or storage.

(d) "Premises" means any place approved and appointed by the Governor in Council for the storing of the dutiable liquors of any specified person, firm or body corporate.

(e) "Superintendent" means the Superintendent of Imports and Exports and any Assistant Superintendent of Imports and Exports and any officer for the time being performing the duties of such offices.

D. W. TRATMAN,  
*Clerk of Councils.*

COUNCIL CHAMBER,  
*15th July, 1932.*