

**EXECUTIVE COUNCIL.**

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No. 193.

**Hong Kong.**

**LIQUORS DUTIES RESOLUTION.**

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Resolved pursuant to section 39 of the Liquors Ordinance, 1931, Ordinance No. 36 of 1931, that the Resolution of the 28th March, 1935, published by Notification No. 255 in the Hong Kong Government Gazette of the 29th March, 1935, be rescinded and that on and after the coming into operation of this Resolution the duties to be paid upon intoxicating or spirituous liquors imported into, or distilled, made or prepared in, the Colony shall be assessed as in the following Table: Provided that the dollars 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 dollars and decimals thereof, stated in the Table, shall be multiplied by 20 and divided by a figure settled by the Treasurer from time to time representing the average opening selling rates for the previous month of the Hongkong and Shanghai Banking Corporation for demand drafts on London and until so settled the figure shall be 15.87.

**TABLE.**

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**Part I.**

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**EUROPEAN TYPE LIQUOR.**

|   | <i>Per gallon.</i> |
|---|--------------------|
| On all liqueurs, and on all champagnes and other sparkling wines .....  | \$10.00            |
| On all brandy consigned from and grown or produced in the British Empire .....  | 3.00               |
| On all other brandy and on gin, whisky and other spirituous liquors .....   | 6.00               |
| On all port, sherry and madeira .....   | 4.00               |
| On all other still wines .....  | 3.00               |
| On cider and perry .....  | 0.60               |
| On beer (as defined in the Ordinance, but exclusive of cider and perry) not exceeding 1055 degrees original gravity, that is to say the specific gravity of the worts before fermentation ..... | 0.60               |
| with the addition of \$0.01 per gallon for every degree by which the original gravity of the worts for such beer exceeds 1055 degrees as measured by the "Bates" standard saccharometer.        |                    |
| On all other beer (as defined in the Ordinance, but exclusive of cider and perry) whether in concentrated form, or as ale basis, or malt and hops concentrate, or otherwise .....               | 0.60               |

*Per gallon.*

with the addition of \$0.01 per gallon for every degree by which the original gravity exceeds 1045 degrees as measured by the "Bates" standard saccharometer.

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.

*Per gallon.*

On all Chinese type spirits distilled in the Colony and containing not more than 24 per cent alcohol by weight ..... \$1.20

On all Chinese type spirits not distilled in the Colony and containing not more than 24 per cent alcohol by weight ..... 1.35

On all Chinese type spirits containing more than 24 per cent alcohol by weight, for every one per cent of additional alcoholic strength by weight ..... 0.05

**Part III.**

JAPANESE TYPE LIQUOR.

*Per gallon.*

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.

*Per gallon.*

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 Part I, II and III above at such rate as is provided in any such Parts for the liquor which the said 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. D. FORREST,  
*Clerk of Councils.*

COUNCIL CHAMBER,  
13th February, 1936.