



# The Hong Kong Government Gazette Extraordinary

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The following Notification is published.

By command,

R. A. C. NORTH,  
*Colonial Secretary.*

## NOTICE.

No. 312.

### Hong Kong.

*Order made by His Excellency the Governor under section 2 of the Public Revenue Protection Ordinance, 1927, Ordinance No. 9 of 1927, at 7 a.m. on Wednesday the 1st day of April, 1936.*

Whereas I, Sir ANDREW CALDECOTT, Knight, Companion of the Most Distinguished Order of Saint Michael and Saint George, Commander of the Most Excellent Order of the British Empire, Governor and Commander-in-Chief of the Colony of Hong Kong and its Dependencies and Vice Admiral of the same, have approved the introduction into the Legislative Council of the Resolutions hereto annexed and signed by me:

And Whereas certain duties would be altered if the resolutions were to become law:

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

A. CALDECOTT,  
*Governor.*

## LIQUORS DUTIES RESOLUTION.

Resolved pursuant to section 39 of the Liquors Ordinance, 1931, Ordinance No. 36 of 1931, that the Liquors Duties Resolution of the 28th March, 1935, published in the Gazette by Notification No. 255 of the 29th March, 1935, be rescinded and that on and after the coming into operation of this Resolution the duties to be paid upon intoxicating or spirituous liquors imported into, or distilled,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 in Hong Kong currency as in the following Table.

**TABLE.****Part I.**

## EUROPEAN TYPE LIQUOR.

	<i>Per gallon.</i>
On all liqueurs, and on all champagnes and other sparkling wines .....	\$13.00
On all brandy consigned from and grown or produced in the British Empire .....	5.00
On all other brandy and on gin, whisky and other spirituous liquors .....	10.00
On all port, sherry and madeira .....	6.00
On all other still wines .....	5.00
On cider and perry .....	0.80
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 .....	0.80
with the addition of \$0.02 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 .....	0.80
with the addition of \$0.02 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 20 degrees under proof, for every degree above such strength in addition to the appropriate duty as above .....	0.12

**Part II.**

## CHINESE TYPE LIQUOR.

	<i>Per gallon.</i>
On all Chinese type spirits distilled in the Colony and containing not more than 25 per cent of alcohol by weight .....	\$1.50

	<i>Per gallon.</i>
On all Chinese type spirits not distilled in the Colony and containing not more than 25 per cent alcohol by weight .....	\$1.75
On all Chinese type spirits containing more than 25 per cent alcohol by weight, for every one per cent of additional alcoholic strength by weight .....	0.06

### Part III.

#### JAPANESE TYPE LIQUOR.

	<i>Per gallon.</i>
On all sake containing not more than 25 per cent of alcohol by weight .....	\$1.50
For every one per cent of additional alcoholic strength by weight .....	0.06

### Part IV.

#### OTHER LIQUORS.

	<i>Per gallon.</i>
On all spirituous liquors other than intoxicating liquors, but including spirits of wine or arrack, containing not more than 25 per cent of alcohol by weight .....	\$1.50
For every one per cent of additional alcoholic strength by weight .....	0.06

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 Part 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 \$10.00 per gallon.

A. CALDECOTT,  
*Governor.*

**Hong Kong.****TOBACCO DUTIES RESOLUTION.**

Resolved that the duties on Tobacco set forth in the Resolution passed by the Legislative Council on the 16th March, 1933, under the provisions of section 7 of the Tobacco Ordinance, 1931, Ordinance No. 39 of 1931, and published by notification No. 166 in the Gazette of the 17th March, 1933, be varied and subject to the provisions of sub-section (2) of section 6 of the said Tobacco Ordinance, 1931, the duties payable—

1. upon all tobacco imported into the Colony after the coming into operation of this resolution, and

2. upon all dutiable tobacco already in the Colony at the coming into operation of this resolution shall be paid in Hong Kong currency as stated in the following Table per pound weight :

**TABLE.**

For the purpose of this Table tobacco shall be deemed to be of "Empire Origin" if it is proved to the satisfaction of the Superintendent of Imports and Exports to have been grown in and consigned from the British Empire, which for the purposes of this Table shall be deemed to be the United Kingdom, the Dominion of Canada, the Commonwealth of Australia, the Dominion of New Zealand, the Union of South Africa, the Irish Free State, Newfoundland, India, Burmah and any British Colony, any territory under His Majesty's protection, the Mandated territories of Tanganyika, or Cameroons under British Mandate, or Togoland under British Mandate; and Tobacco shall be deemed to be of "Empire Manufacture" if it is proved to the satisfaction of the Superintendent of Imports and Exports to have been substantially manufactured in and consigned from the British Empire, as defined above: Provided that no tobacco shall be deemed to be substantially manufactured within the British Empire unless, in the opinion of the Superintendent of Imports and Exports, at least one quarter of its value is the result of labour within such Empire.

**Scale of Tobacco Duties.***per pound weight.*

A.—On unmanufactured tobacco :

(1) If Unstripped :

(a) containing 10 pounds or more of moisture per 100 pounds weight thereof :

(i) if of Empire Origin ... \$0.90

(ii) other tobacco ..... 1.10

(b) containing less than 10 pounds of moisture per 100 pounds weight :

(i) if of Empire Origin ... \$1.00

(ii) other tobacco ..... 1.20

*per pound weight.*

## (2) If Stripped :

(a) containing 10 pounds or more of moisture per 100 pounds weight thereof :

- |                             |        |
|-----------------------------|--------|
| (i) if of Empire Origin ... | \$1.05 |
| (ii) other tobacco .....    | 1.25   |

(b) containing less than 10 pounds of moisture per 100 pounds weight thereof :

- |                             |        |
|-----------------------------|--------|
| (i) if of Empire Origin ... | \$1.15 |
| (ii) other tobacco .....    | 1.35   |

## B.—On manufactured tobacco :

## (1) Cigars :

- |   |         |
|---|---------|
| (i) if of Empire Origin and manufacture.. | \$ 2.00 |
| (ii) if of Empire manufacture only .....  | 2.30    |
| (iii) other cigars .....                  | 2.60    |

## (2) Cigarettes :

- |  |        |
|--|--------|
| (i) if of Empire Origin and manufacture... | \$1.40 |
| (ii) if of Empire manufacture only .....   | 1.60   |
| (iii) other cigarettes .....               | 1.80   |

## (3) Other manufactured tobacco including snuff and cigar cuttings :

- |  |        |
|--|--------|
| (i) if of Empire Origin and manufacture... | \$1.40 |
| (ii) if of Empire manufacture only .....   | 1.60   |
| (iii) on Chinese prepared tobacco .....    | 1.20   |
| (iv) on other varieties .....              | 1.80   |

A. CALDECOTT,  
*Governor.*