

Chapter 109 DUTIABLE COMMODITIES ORDINANCE

Schedule 1

[sections 4(1), (2) & 53(2)]
(Amended 46 of 1996 s. 32)

PART I

DUTY ON LIQUOR

1. Duty shall be payable on the following types of liquor at the rates, expressed as a percentage of the value (calculated in accordance with section 26A), set out opposite each type of liquor-
(Amended L.N. 204 of 1999; 57 of 2000 s. 9)

Type of Liquor	Rate
Liquor with an alcoholic strength of more than 30% by volume measured at a temperature of 20°C	100%
Liquor, other than wine, with an alcoholic strength of not more than 30% by volume measured at a temperature of 20°C	20%
Wine (Amended 67 of 1997 s. 3; L.N. 61 of 2001 and 14 of 2001 s. 2; L.N. 28 of 2002 and 17 of 2002 s. 2; L.N. 32 of 2007)	40%

2. Where there is no or insufficient information available from which the Commissioner (or any officer authorized by him in that behalf) is able to determine the value of any quantity of liquor of less than 12 litres, imported at any time in one consignment, he may assess the duty payable on such liquor at the rate of \$160 per litre.

3. (Repealed 57 of 2000 s. 9)

(Part I replaced 45 of 1994 s. 4)