

HONG KONG SPECIAL ADMINISTRATIVE REGION

ORDINANCE NO. 16 OF 2008

L.S.

Donald TSANG
Chief Executive
5 June 2008

An Ordinance to amend the Dutiable Commodities Ordinance to suspend the application of certain provisions in the Ordinance to two types of liquors, and to provide for related amendments.

[6 June 2008]

Enacted by the Legislative Council.

1. Short title

This Ordinance may be cited as the Dutiable Commodities (Amendment) (No. 2) Ordinance 2008.

2. Interpretation

Section 2(1) of the Dutiable Commodities Ordinance (Cap. 109) is amended by adding—

““specified goods” (指明貨品) means—

- (a) liquor, other than wine, with an alcoholic strength of not more than 30% by volume measured at a temperature of 20°C; or
- (b) wine;”.

3. Application

Section 3(1)(a) is repealed and the following substituted—

“(a) subject to section 3AA, alcoholic liquors;”.

4. Section added

The following is added immediately after section 3—

“3AA. Zero-rated specified goods

(1) Subsection (2) applies to specified goods the rate of duty on which as set out in Part I of Schedule 1 is 0% of the value of the goods (referred to in this section as “zero rate”).

(2) During the period in which the rate of duty is zero rate—

- (a) the provisions of this Ordinance that are set out in Schedule 4 do not apply to the specified goods;
- (b) references to dutiable goods in this Ordinance shall be construed as not including the specified goods;
- (c) the specified goods shall be regarded as duty-paid goods; and
- (d) references to dutiable commodities (however described) in any other Ordinance shall, in the absence of a contrary intention expressed in that Ordinance, be construed as not including the specified goods.

(3) For the avoidance of doubt, nothing in this section prevents the rate of duty on any specified goods as set out in Part I of Schedule 1 from being amended during the period in which the rate of duty is zero rate.”.

5. Schedule 1 amended

Schedule 1 is amended by repealing “4(1), (2) & 53(2)]” and substituting “3AA & 4]”.

6. Schedule 4 added

The following is added—

“SCHEDULE 4

[s. 3AA]

PROVISIONS THAT DO NOT APPLY TO
ZERO-RATED SPECIFIED GOODS

1. Section 17(1), (3), (3A), (3AA), (3AB) and (4).
2. Section 19.
3. Section 20.
4. Section 22.
5. Section 23.
6. Section 24.
7. Section 36(2)(c).
8. Section 40(b).

9. Section 58.
10. Section 60.”.

Related Amendments

Legislative Council Ordinance

7. Composition of the import and export functional constituency

Section 20W of the Legislative Council Ordinance (Cap. 542) is amended by adding—

“(aa) companies licensed under the Dutiable Commodities Ordinance (Cap. 109) immediately before the commencement of the Dutiable Commodities (Amendment) (No. 2) Ordinance 2008 (16 of 2008) for the import, or import and export, of alcoholic liquors; and”.