

Dutiable Commodities Ordinance

Resolution

(Under section 4(2) of the Dutiable Commodities Ordinance (Cap. 109))

Resolved that, with effect from 11 a.m. on 16 October 2024, the Dutiable Commodities Ordinance (Cap. 109) be amended as follows—

(a) Schedule 1, Part I, paragraph 1—

Repeal

“Liquor with an alcoholic strength of more than 30% by volume measured at a temperature of 20°C 100%”;

(b) Schedule 1, Part I, after paragraph 1—

Add

“1A. Duty is payable on any bottle of liquor with an alcoholic strength of more than 30% by volume measured at a temperature of 20°C, as assessed—

- (a) if the volume of liquor in the bottle (*subject volume*) is not more than 1 litre—at the following rates (expressed as a percentage of the value of the bottle of liquor as construed in accordance with section 26A)—
 - (i) on the first \$200—100%;
 - (ii) on the remainder—10%; or

- (b) if the subject volume is more than 1 litre—in accordance with the following formula—

$$A = D \times L$$

where: A means the amount of duty payable;

D means the duty-per-litre for the bottle of liquor as assessed in accordance with paragraph 1B; and

L means the subject volume in litres.

1B. The duty-per-litre for the bottle of liquor is to be assessed at the following rates (expressed as a percentage of the value-per-litre for the bottle of liquor as calculated in accordance with paragraph 1C)—

- (a) on the first \$200—100%;
- (b) on the remainder—10%.

1C. The value-per-litre for the bottle of liquor is to be calculated in accordance with the following formula—

$$P = V \div L$$

where: P means the value-per-litre for the bottle of liquor;

V means the value of the bottle of liquor as construed in accordance with section 26A; and

L means the subject volume in litres.

1D. For the purposes of paragraphs 1A, 1B and 1C, if 2 or more bottles of such liquor are packaged as a single item of goods—

(a) they are to be regarded as a single bottle of liquor; and

(b) the total volume of liquor in the bottles is to be regarded as the subject volume.”;

(c) Schedule 1, at the end of Part I—

Add

“4. In paragraphs 1A, 1B, 1C and 1D—

bottle (瓶、瓶子) includes a barrel and any other container.”.