

**Dutiable Commodities Ordinance**

---

**Resolution**

(Under section 6 of the Dutiable Commodities Ordinance (Cap. 109))

---

**Resolved** that the Dutiable Commodities (Amendment) Regulation 2025, made by the Chief Executive in Council on 23 September 2025, be approved.

**Dutiable Commodities (Amendment) Regulation 2025**

(Made by the Chief Executive in Council under section 6 of the Dutiable Commodities Ordinance (Cap. 109) subject to the approval of the Legislative Council)

**1. Dutiable Commodities Regulations amended**

The Dutiable Commodities Regulations (Cap. 109 sub. leg. A) are amended as set out in section 2.

**2. Regulation 12 amended (exemptions)**

(1) After regulation 12(1)(g)—

**Add**

“(gaa) with the written approval of the Commissioner and subject to any conditions that the Commissioner imposes, methyl alcohol that is to be placed in the fuel tank of an outbound vessel for use as fuel—


- (i) outside Hong Kong; or
- (ii) partly inside and partly outside Hong Kong;”.

(2) After regulation 12(1A)—

**Add**

“(1B) For subregulation (1)(gaa), a vessel is an outbound vessel if—

- (a) it is of 400 gross tonnage or above; and
- (b) it is scheduled or otherwise planned to depart from the waters of Hong Kong after the methyl alcohol concerned is placed in its fuel tank for the use described in that subregulation.”.



Clerk to the Executive Council

COUNCIL CHAMBER

23 September 2025

### **Explanatory Note**

This Regulation amends the Dutiable Commodities Regulations (Cap. 109 sub. leg. A) to exempt from duty methyl alcohol that is to be placed in the fuel tank of an outbound vessel for use as fuel—

- (a) outside Hong Kong; or
- (b) partly inside and partly outside Hong Kong.