

**L.N. 1 of 2026**

## **Dutiable Commodities (Liquor Licences) (Fees) (Amendment) Regulation 2026**

(Made by the Secretary for Environment and Ecology under section 6A of the Dutiable Commodities Ordinance (Cap. 109) and section 29 of the Interpretation and General Clauses Ordinance (Cap. 1))

**1. Commencement**

This Regulation comes into operation on 15 January 2026.

**2. Dutiable Commodities (Liquor Licences) (Fees) Regulation amended**

The Dutiable Commodities (Liquor Licences) (Fees) Regulation (Cap. 109 sub. leg. H) is amended as set out in section 3.

**3. Section 4 added**

Before the Schedule—

**Add**

**“4. Concessions on fees from 15 January 2026 to 14 January 2027**

- (1) This section has effect despite section 2.
- (2) Subject to subsection (4), if—
  - (a) the issue or renewal of a liquor licence takes effect during the concession period; and
  - (b) the validity period of the liquor licence as so issued or renewed is 1 year or less,

the fee prescribed under section 2 for the issue or renewal is to be reduced to \$0.

(3) Subject to subsection (4), if—

- (a) the issue or renewal of a liquor licence takes effect during the concession period; and
- (b) the validity period of the liquor licence as so issued or renewed is more than 1 year,

the fee prescribed under section 2 for the issue or renewal (*original fee*) is to be reduced by an amount calculated in accordance with the following formula—

$$\frac{F}{D} \times 365$$

where—

F = original fee; and

D = the number of days in the validity period.

(4) If—

- (a) 2 or more qualifying liquor licences with the same licence number exist for any premises during the concession period; and
- (b) the aggregate of the validity periods of those liquor licences is more than 1 year,

then for the last renewal of those liquor licences during the concession period (*last renewal*), the fee prescribed under section 2 (*original amount*) is to be reduced by an amount calculated in accordance with the following formula—

$$\frac{F}{D1} \times (365 - D2)$$

where—

F = original amount;

D1 = the number of days in the validity period of the qualifying liquor licence as renewed by the last renewal; and

D2 = the number of days in the aggregate of the validity periods of the qualifying liquor licences mentioned in paragraph (a) (other than the one that is renewed by the last renewal).

(5) If—

- (a) a liquor licence is issued or renewed before 15 January 2026;
- (b) the issue or renewal takes effect during the concession period; and
- (c) the amount paid for the issue or renewal is in excess of the amount that should have been payable had this section been in force at the time of payment,

the Director of Accounting Services must refund the excess payment.

(6) If—

- (a) the issue or renewal of a liquor licence takes effect before 15 January 2026; and
- (b) the validity period of the liquor licence as so issued or renewed covers the whole concession period,

the Director of Accounting Services must refund the amount paid for the issue or renewal that is calculated in accordance with the following formula—

$$\frac{F}{D} \times 365$$

where—

F = the fee paid for the issue or renewal; and

D = the number of days in the validity period.

(7) In this section—

**concession period** (寬免期) means the period from 15 January 2026 to 14 January 2027 (both dates inclusive);

**qualifying liquor licence** (合资格酒牌) means—

(a) a liquor licence—

(i) the issue of which takes effect during the concession period; and

(ii) the validity period of which is less than 1 year; or

(b) a liquor licence the renewal of which takes effect during the concession period;

**validity period** (有效期), in relation to a liquor licence, means the period specified in the liquor licence as the period during which the liquor licence is valid.

(8) This section expires at midnight on 14 January 2027.”.

TSE Chin-wan  
Secretary for Environment and  
Ecology

## **Explanatory Note**

This Regulation amends the Dutiable Commodities (Liquor Licences) (Fees) Regulation (Cap. 109 sub. leg. H) to provide for concessions on certain fees payable for the issue or renewal of liquor licences under the Dutiable Commodities Ordinance (Cap. 109) during the period from 15 January 2026 to 14 January 2027 (both dates inclusive).