

Chapter:	109A	DUTIABLE COMMODITIES REGULATIONS	Gazette Number	Version Date
		Empowering section		30/06/1997

(Cap 109, section 6)

[16 October 1963] *L.N. 120 of 1963*

(Originally L.N. 110 of 1963)

Part:	I	CITATION		30/06/1997
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Regulation:	1	Citation		30/06/1997
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These regulations may be cited as the Dutiable Commodities Regulations.

Part:	IA	(Repealed L.N. 452 of 1996)		30/06/1997
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Regulation:	1A	(Repealed L.N. 452 of 1996)		30/06/1997
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Part:	II	FEES		30/06/1997
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Regulation:	2	Fees		30/06/1997
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(1) The fees payable for the issue of a certificate and for the issue, transfer, substitution, amendment and renewal of licences and permits are specified in the Schedule.

(2) Where no fee is prescribed for the issue of a licence or permit, no fee shall be payable for any transfer, substitution, amendment or renewal of such licence or permit.

(3) The fee payable for a licence granted under regulation 27A for a period less than 1 year shall be a proportion of the annual fee payable for such licence and for this purpose a part of a month shall count as a whole month.

(4) (Repealed L.N. 165 of 1989)

(L.N. 6 of 1970; L.N. 7 of 1987)

Part:	III	CARRIAGE OF GOODS		30/06/1997
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Regulation:	3	Application		30/06/1997
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This Part shall apply to goods for the import, export or carriage of which a permit under the Ordinance is or may be required.

Regulation:	4	(Repealed L.N. 7 of 1987)		30/06/1997
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Regulation:	5	Packing of goods and quantities in which goods may be imported, exported or moved	L.N. 136 of 2003	01/12/2003
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Except with the written permission of the Commissioner- (L.N. 452 of 1996)

- (a) goods shall be imported, exported or moved only in securely closed containers, in each of which there shall be not less than-
- (i) liquor 8 L
or (L.N. 136 of 2003)
 - (ii) tobacco-
 - cigarettes 2000
 - or cigars 200
 - or other manufactured tobacco 1.5 kg in weight
 - or unmanufactured tobacco 15 kg in weight
 - or
 - (iii) hydrocarbon oil 40 L.
- For the purpose of this paragraph, these quantities may be either in 1 container or in 2 or more containers completely enclosed in a larger container: but containers which are merely bound or fastened together shall be deemed to be separate containers, and shall be entered as such in all permits and shipping documents;
- (b) identical goods shall be packed in equal quantities in identical containers;
- (c) different goods shall not be packed in the same container.
- (L.N. 6 of 1970; L.N. 189 of 1982; L.N. 294 of 1982; L.N. 7 of 1987)

Regulation:	6	Marking containers	29 of 2000	26/05/2000
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- (1) Except with the written permission of the Commissioner, containers shall bear legibly and permanently marked thereon- (L.N. 452 of 1996)
- (a) a description of the contents at least 50 mm high; and (L.N. 452 of 1996)
 - (b) if for export, adequate shipping marks, serial numbers and in English letters or Chinese characters at least 25 mm high-
 - (i) "FOR EXPORT" or "出口用"; or
 - (ii) "AIRCRAFT STORES" or "飛機補給品"; or
 - (iii) "SHIP STORES" or "船舶補給品". (L.N. 452 of 1996)
- (1A)The Commissioner may for the purposes of the Ordinance require dutiable goods for export or for use as aircraft stores or ship stores to be marked "HKDNP" in the manner specified by him. (L.N. 452 of 1996)
- (2) There shall be a sufficient number of such markings on each container to ensure that when containers are stacked one above another at least one set of markings is plainly visible.
- (3) This regulation shall not apply to transit cargo or air transhipment cargo. (29 of 2000 s. 4)
- (L.N. 6 of 1970; L.N. 189 of 1982; L.N. 294 of 1982)

Regulation:	7	Ship and aircraft stores		30/06/1997
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- The master or any person for the time being in charge of any ship or aircraft in which there are stores to which the Ordinance applies shall-
- (aa) on the request of a member of the Customs and Excise Service give the information regarding the quantity of stores carried on board in writing in the form which is specified by the Commissioner; (L.N. 452 of 1996)
 - (a) immediately on receipt of such stores cause them to be kept under his control; (L.N. 157 of 1974; L.N. 294 of 1982; L.N. 7 of 1987)
 - (b) maintain an accurate record of all such stores and upon receipt or issue of any such stores forthwith make all necessary entries therein, and where there is more than one place in which such stores are kept, one record only shall be maintained which shall show the stocks in each and all such places;
 - (c) supply or sell such stores only to members of the crew or to passengers;
 - (d) not issue in any one day any greater quantity of such stores than is sufficient for the use of members of the crew and passengers on that day.

Regulation:	8	Quantities of dutiable goods allowed in possession of passengers and crew		30/06/1997
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(1) A passenger in or crew member of a ship or aircraft, while the ship or aircraft is in Hong Kong, shall not have in his possession, custody or control on board the ship or aircraft without the permission of the Commissioner any dutiable liquor or tobacco in excess of-

- (a) for liquor, 1 L of spirits or table wine, or 4 L of beer or stout, and 1/2 L of port, sherry or liqueur;
- (b) 250 grams of tobacco, or 50 cigars, or 200 cigarettes.

(2) Quantities in excess of these amounts are permitted and are not liable to forfeiture if they are the property of the officer, crew member or passenger, stored in the place provided for the custody of ship or aircraft stores under the provision of regulation 7 and are shown on the record required by regulation 7 and are included in the Import and Export Statement and in an application for ship or aircraft stores.

(L.N. 452 of 1996)

Regulation:	9	Foreign landing certificate and receipt for stores to be delivered to Commissioner	L.N. 256 of 2001	10/01/2002
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(1) Within a reasonable time after the export of dutiable goods or duty-paid goods for which a refund of duty has been applied, excluding those supplied as stores to aircraft or ships replenishing their stores in Hong Kong, of which the duty exceeds \$500, the exporter shall deliver to the Commissioner a certificate of the authority in the place of destination that the goods have been landed there. The Commissioner may require a certificate for any goods exported whether or not the duty exceeds \$500. (L.N. 452 of 1996)

(2) The exporter of any goods, including stores, which are dutiable or exempt from duty or on which duty has been paid and a refund of duty has been applied for, and who holds a permit that was sent to him in paper form, shall give to the Commissioner endorsed on the permit- (L.N. 248 of 2001)

- (a) a certificate signed by a member of the Customs and Excise Service that he has examined the goods; and
- (b) a receipt for the goods signed by the master or officer in charge of the ship or by the freight supervisor of the aircraft or by an officer of the Post Office if the goods are sent by post, or by a member of the Customs and Excise Service that the goods have been delivered for export in any other case. (L.N. 452 of 1996)

(3) Every person requiring a permit to export any goods to which this regulation applies may be required by the Commissioner to furnish a security, with such cash or bond as he shall direct, for the due observance of this regulation. (L.N. 7 of 1987)

(4) The Commissioner may relax all or any of the requirements of this regulation as he may think fit in relation to any goods to which this Ordinance applies.

(L.N. 294 of 1982)

Part:	IV	DUTY		30/06/1997
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Regulation:	10	When duty payable		30/06/1997
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Payment of duty

Duty shall be paid upon dutiable goods-

- (a) if imported and not removed to a warehouse, before the goods are removed from the ship, aircraft, train or vehicle on which they were imported;
- (b) if grown, produced or manufactured in Hong Kong and not removed to a warehouse, before the goods are removed from the premises on which they were grown, produced or manufactured;
- (c) (Repealed 16 of 1989 s. 6)
- (d) if in a warehouse and not removed for export or to another warehouse, before the goods are removed from the warehouse:

Provided that the Commissioner may-

- (i) allow a reasonable time not exceeding 6 weeks, or such other period as the Commissioner may allow after the duty becomes payable, for payment of the duty; and
- (ii) as a condition precedent to the granting of such time require the person to whom the time is granted to furnish a security, with such cash or bond as the Commissioner so requires, for the payment of such duty.

(L.N. 294 of 1982; 20 of 1985 s. 13; L.N. 7 of 1987; 16 of 1989 s. 6; L.N. 452 of 1996)

Regulation:	11	Receipts		30/06/1997
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The officer to whom any duty is paid shall cause a receipt to be endorsed on the appropriate Removal Permit for duty-paid goods.

Regulation:	12	Exemptions	L.N. 243 of 2000	28/07/2000
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Exemptions from duty

(1) Subject to the performance of any obligation imposed by the Ordinance or any regulations made thereunder, the following goods shall be exempt from duty- (L.N. 452 of 1996)

- (a) stores for- (L.N. 452 of 1996)
 - (i) ships of more than 60 tons net register;
 - (ii) ocean-going tugs; or
 - (iii) aircraft, including aircraft engaged in flight-testing of engines, in such quantities as the Commissioner may determine, for use either outside Hong Kong or partly inside and partly outside Hong Kong; (35 of 1992 s. 9)
- (aa) fuel in the fuel tank of- (L.N. 452 of 1996)
 - (i) ships of more than 60 tons net register, other than pleasure vessels within the meaning of the Dutiable Commodities (Marking and Colouring of Hydrocarbon Oil) Regulations (Cap 109 sub. leg. C);
 - (ii) ocean-going tugs; or
 - (iii) aircraft, including aircraft engaged in flight-testing of engines, in such quantities as the Commissioner may determine, for use either outside Hong Kong or partly inside and partly outside Hong Kong; (35 of 1992 s. 9)
- (b) with the written permission of the Commissioner, aircraft spirit used for the bench testing of aircraft engines which are to be installed in aircraft operating for the most part outside Hong Kong; (L.N. 452 of 1996)
- (c) goods exported from Hong Kong;
- (d) goods destroyed with the consent of the Commissioner;
- (e) goods, other than alcoholic liquor or tobacco, imported of their own use and in their baggage by passengers or crew members of any ship, aircraft, train or vehicle in such quantities as the Commissioner may, by notice published in the Gazette, determine; (57 of 2000 s. 10)
- (ea) subject to such conditions as the Commissioner may impose, alcoholic liquor or tobacco which is-
 - (i) either-
 - (A) imported of his own use and in his baggage by a passenger or crew member of any ship, aircraft, train or vehicle; or
 - (B) bought for his own use by such passenger or crew members at a licensed warehouse located at any place approved by the Commissioner in the arrival area at an entry point in Hong Kong; and
 - (ii) in such quantity as the Commissioner may, by notice published in the Gazette, determine as applicable generally or to a class of passengers or crew members to which the passenger or crew member belongs; (57 of 2000 s. 10)
- (f) wine for the sacrament, if certified as such by the head of a denomination of the Church;
- (g) with the written approval of the Commissioner and subject to such conditions as the Commissioner may impose, ethyl alcohol and methyl alcohol for the use of the Hospital Authority, or any educational, scientific or charitable institution approved by the Financial Secretary in that behalf; (L.N. 6 of 1970; L.N. 157 of 1974; L.N. 179 of 1976; L.N. 165 of 1989; L.N. 452 of 1996)

- (ga) alcoholic liquor manufactured in accordance with section 64A(1) of the Ordinance if-
- (i) the person in possession of it is not in possession, anywhere in Hong Kong, of such alcoholic liquor of a total quantity exceeding 50 litres;
 - (ii) it is kept in premises in which there is not kept such alcoholic liquor of a quantity exceeding 50 litres; and
 - (iii) it is-
 - (A) stored in sealed containers marked legibly the words "Home Brewed, Not for Sale" or "家中自釀，不得售賣" or words to the same effect; or
 - (B) for immediate consumption; (57 of 2000 s. 10)
 - (h) goods which the Commissioner shall, in his discretion, deem to be samples or advertising matter and shown to his satisfaction to be of no commercial value and not intended for re-sale;
 - (i) goods which are shown to the satisfaction of the Commissioner to be duty-paid goods which have been exported and subsequently re-imported;
 - (j) goods which the Commissioner shall, in his discretion, consider to be bona fide personal gifts sent to residents in Hong Kong and to be of no commercial value and not intended for re-sale;
 - (k) goods in respect of which the duty is considered by the Commissioner to be uneconomical to collect;
 - (l) goods which are shown to the satisfaction of the Commissioner to have been donated to bona fide charitable organizations for distribution within Hong Kong without payment for the goods;
 - (m) goods which are shown to the satisfaction of the Commissioner to be for the use or consumption of any person who is entitled to be accorded immunity or exemption from duty by operation of the International Organizations and Diplomatic Privileges Ordinance (Cap 190), the International Organizations (Privileges and Immunities) Ordinance (Cap 558), the Privileges and Immunities (Joint Liaison Group) Ordinance (Cap 36), the Privileges and Immunities (International Committee of the Red Cross) Ordinance (Cap 402) or the Consular Relations Ordinance (Cap 557); (L.N. 157 of 1974; 61 of 1984 s. 5; 18 of 1985 s. 5; 44 of 1985 s. 7; 36 of 1989 s. 5; 81 of 1999 s. 3; 16 of 2000 s. 10; 17 of 2000 s. 6)
 - (n) light diesel oil to which a marker and a colouring substance have been added in the manner and proportion specified by the Dutiable Commodities (Marking and Colouring of Hydrocarbon Oil) Regulations (Cap 109 sub. leg. C);
 - (o) with the approval of the Commissioner in writing and subject to such conditions as he may impose, diesel oil used in the blending of fuel oil in licensed depots;
 - (p) fuel in the fuel tank of any vehicle, other than a goods vehicle, arriving from the Mainland of China, for use in that vehicle; (L.N. 230 of 1991; 12 of 1999 s. 3)
 - (pa) fuel in the fuel tank of a goods vehicle arriving from the Mainland of China, for use in that vehicle, in such volume as is prescribed in the following table- (12 of 1999 s. 3)

TABLE

FUEL EXEMPTION

Cylinder Capacity of Vehicle	Exemption
below 3000 cm ³	100 L
3000-10000 cm ³	200 L
over 10000 cm ³	300 L

In this paragraph and paragraph (p), "goods vehicle" (貨車) has the meaning assigned to it in the Road Traffic Ordinance (Cap 374); (L.N. 230 of 1991)

- (q) goods drawn as samples for analysis by the Government Chemist;
- (r) goods imported under and in accordance with an A.T.A. Carnet. (L.N. 452 of 1996)

(1A) For the avoidance of doubt, it is declared that a notice under subregulation (1)(e) or (ea)(ii) is subsidiary legislation. (57 of 2000 s. 10)

(2) The restrictions on selling of duty exempt goods imposed by section 38A of the Ordinance do not apply to the duty exempt goods specified in subregulation (1)(k), (n) or (o) unless otherwise provided. (L.N. 452 of 1996)
(L.N. 294 of 1982; 20 of 1985 s. 13; L.N. 7 of 1987)

Regulation:	13	Forfeiture for breach of certain conditions		30/06/1997
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- (1) Where under the provisions of the Ordinance or under any practice whereby-
- (a) goods chargeable with a duty are allowed to be delivered without payment of that duty on condition that they will not be sold or will be re-exported or upon any other like condition; or
 - (b) the amount of duty payable on any goods depends on their being imported or released on any such condition,

any goods are allowed to be delivered without payment of duty or on payment of duty calculated in accordance with that provision or practice, and the condition is not observed, the goods shall, unless the non-observance was sanctioned by the Commissioner, be liable to forfeiture. (L.N. 294 of 1982)

(2) The provisions of this regulation shall apply whether or not any undertaking or security has been given for the observance of the condition or for the payment of the duty payable apart therefrom, and the forfeiture of any goods under this regulation shall not affect any liability of any person who has given any such undertaking or security.

[cf. 1952 c. 44 s. 257 U.K.]

Regulation:	14	Occasion when importer entitled to refund of duty		30/06/1997
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Refund of duty

(1) A refund of duty may be granted by the Commissioner and subject to such conditions as the Commissioner may prescribe in respect of duty-paid goods exported from Hong Kong with the consent of the Commissioner:

Provided that the duty refunded in no case exceeds the duty which has been paid on the goods.

(2) An importer shall be entitled to a refund of any duty paid on the importation of goods where it is shown to the satisfaction of the Commissioner-

- (a) that the goods were imported in pursuance of a contract of sale, and that the description, quality, state or condition of the goods was not in accordance with the contract or that the goods were damaged in transit; and
- (b) that the importer, with the consent of the Commissioner, has destroyed the goods unused or has returned them to persons outside Hong Kong who supplied them.

(3) Nothing in this regulation shall be taken to confer exemption from duty or to authorize a refund of duty upon goods imported on approval or on sale or return or other similar terms. (L.N. 294 of 1982; L.N. 35 of 1984; 20 of 1985 s. 13; L.N. 7 of 1987)

Regulation:	14A	Refund of duty where duty-paid goods used in manufacture of dutiable goods		30/06/1997
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A refund of duty may be granted by the Commissioner and subject to such conditions as the Commissioner may prescribe in respect of duty-paid goods used in the manufacture of any dutiable goods:

Provided that the duty refunded shall in no case exceed the duty paid on the goods.

(L.N. 202 of 1980; L.N. 294 of 1982; L.N. 7 of 1987)

Regulation:	15	Refund of duty on goods supplied for consular etc. use	L.N. 83 of 2000	07/04/2000
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Any person who in the course of business has supplied duty-paid goods for the use or consumption of a person who is entitled to be accorded immunity or exemption from duty by operation of the International Organizations and Diplomatic Privileges Ordinance (Cap 190), the International Organizations (Privileges and Immunities) Ordinance (Cap 558), the Privileges and Immunities (Joint Liaison Group) Ordinance (Cap 36), the Privileges and Immunities (International Committee of the Red Cross) Ordinance (Cap 402) or the Consular Relations Ordinance (Cap 557) shall, if he has complied with such terms and conditions as the Commissioner may specify, either generally or in any particular case, be entitled to a refund of the duty paid on those goods.

(L.N. 294 of 1982; 40 of 1974 s. 12; 61 of 1984 s. 5; 18 of 1985 s. 5; 44 of 1985 s. 7; 36 of 1989 s. 5; 81 of 1999 s. 3; 16 of 2000 s. 11; 17 of 2000 s. 7)

Regulation:	15A	Refund of duty on goods drawn as samples		30/06/1997
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The Commissioner may refund duty paid on any goods drawn as samples for analysis by the Government Chemist:

Provided that the duty refunded shall in no case exceed the duty paid on the goods.

(L.N. 7 of 1987)

Regulation:	15B	Refund of duty in respect of pleasure vessels		30/06/1997
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(1) A refund of duty may be granted by the Commissioner and subject to such conditions as the Commissioner may specify in respect of a reasonable quantity of duty-paid fuel-

- (a) placed in the fuel tank of any pleasure vessel, within the meaning of the Dutiable Commodities (Marking and Colouring of Hydrocarbon Oil) Regulations (Cap 109 sub. leg. C), of more than 60 tons net register; and
- (b) for use by that vessel in reaching an identified port outside Hong Kong.

(2) In this regulation, "duty-paid fuel" (已完稅燃料) means fuel on which the full duty prescribed by law has been paid.

(35 of 1992 s. 10)

Part:	V	(Repealed L.N. 452 of 1996)		30/06/1997
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Regulation:	16	(Repealed)		30/06/1997
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Regulation:	16A	(Repealed L.N. 452 of 1996)		30/06/1997
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Regulation:	17	(Repealed L.N. 452 of 1996)		30/06/1997
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Remarks:

Regulation:	18	(Repealed L.N. 452 of 1996)		30/06/1997
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Remarks:

Regulation:	19	(Repealed L.N. 452 of 1996)		30/06/1997
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Remarks:

Regulation:	20	(Repealed L.N. 452 of 1996)		30/06/1997
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Remarks:

Regulation:	21	(Repealed L.N. 452 of 1996)		30/06/1997
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Remarks:

Part:	VI	LICENCES AND PERMITS	4 of 2003	01/04/2003
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Regulation:	22	Applications for licences and permits	4 of 2003	01/04/2003
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Remarks:

For the saving and transitional provisions relating to the amendments made by the Dutiable Commodities (Amendment) Ordinance 2003 (4 of 2003), see Part III of the Ordinance.

(1) Every person applying for a licence in respect of any premises shall furnish to the Commissioner, or other officer authorized to grant the same-

- (a) the particulars specified in the application form, and such other particulars as the officer may require;
- (b) (Repealed L.N. 7 of 1987)
- (c) such particulars as the officer may require of any person other than the applicant who may have charge of the premises;
- (d) if the construction of the premises is subject to the officer's approval, adequate plans signed by the applicant, showing clearly the whole of the premises to be used in connection with his proposed business, detailed drawings of all machinery installed or to be installed on the premises and a description of the proposed use of all the machinery and each portion of the premises; (4 of 2003 s. 7)
- (e) if the premises are intended for manufacturing purposes, a complete list of all apparatus to be used on the premises for the manufacture of dutiable goods; and (4 of 2003 s. 7)
- (f) either one of the following statements, as the case may be-
 - (i) where the premises will be regularly open, a statement of the proposed opening hours; or
 - (ii) a statement that the premises will not be regularly open. (4 of 2003 s. 7)

(2) An application for a licence, and any information submitted in connection with the application-

- (a) shall be in paper form; and
- (b) shall be submitted in such number of copies as the Commissioner may determine. (L.N. 248 of 2001)

(3) Except as provided in subregulation (6), an application for a permit shall be in the form of an electronic record that is submitted using a recognized electronic service. (L.N. 248 of 2001)

(4) A person applying for a permit shall-

- (a) if so requested by the Commissioner, produce to the Commissioner, or other officer authorized to grant the same, any invoices, bills of lading, shipping orders or other documents relating to the goods in respect of which the application is made; and
- (b) furnish such invoices, bills of lading, shipping orders or other documents in the number of copies and in the manner specified in the request,

and any such invoices, bills of lading, shipping orders or other documents may be retained by the Commissioner and disposed of as he thinks fit. (L.N. 248 of 2001)

(5) Every person applying for a permit to export goods as ship's or aircraft's stores shall at the time of submitting his application furnish to the Commissioner, or other officer authorized to grant the permit, such declaration by the master of the ship, or by the person in charge of the aircraft, as the Commissioner or other officer may require. (L.N. 248 of 2001)

(6) Where the Commissioner considers that it is not practicable for any one or more applications for a permit to be submitted using a recognized electronic service he may determine-

- (a) that an application for a permit may either be submitted in paper form or be in the form of an electronic record that is submitted using a recognized electronic service; or
- (b) that the application or applications shall be submitted in paper form and shall not be in the form of an electronic record that is submitted using a recognized electronic service,

and subregulation (3) shall have effect subject to the determination. (L.N. 248 of 2001; L.N. 2 of 2002)

(7) Notice of any determination made under subregulation (6) shall be published in the Gazette within 14 days of the determination having been made. (L.N. 248 of 2001; L.N. 2 of 2002)

(8) For the purposes of an application for a permit that is submitted in paper form pursuant to the determination made under subregulation (6), subregulations (4) and (5) apply subject to the determination. (L.N. 2 of 2002)

(9) Every permit to export goods as ship's or aircraft's stores shall, if it was sent to the permittee in paper form, be endorsed by the master or other person in charge of the ship or aircraft that he has received the stores to which the permit relates. (L.N. 248 of 2001; L.N. 2 of 2002)

(L.N. 294 of 1982)

Regulation:	22AA	Renewal of licences	4 of 2003	01/04/2003
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Remarks:

For the saving and transitional provisions relating to the amendments made by the Dutiable Commodities (Amendment) Ordinance 2003 (4 of 2003), see Part III of the Ordinance.

Except with the written permission of the Commissioner, an application for the renewal of a licence shall be made at least 1 month before, and no earlier than 2 months before, the expiration of the licence.

(4 of 2003 s. 8)

Regulation:	22A	Keeping of documents		30/06/1997
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The importer or manufacturer of goods to which the Ordinance applies who is required to produce contracts for sale, invoices, books of account or other documents under section 27 of the Ordinance shall keep the contracts for sale, invoices, books of account or other documents for at least 2 years after their creation.

(L.N. 452 of 1996)

Regulation:	23	(Repealed L.N. 165 of 1989)		30/06/1997
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Regulation:	24	Issue of pass or voucher by licensee		30/06/1997
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(1) A licensee holding a special import licence for hydrocarbon oil issued by the Commissioner whom the Commissioner has authorized may, under the conditions the Commissioner may impose, issue a pass for the removal of dutiable hydrocarbon oil from a licensed warehouse to-

- (a) a ship for use as fuel or store of the ship; or
- (b) another licensed warehouse.

(2) A licensee holding a special import licence for hydrocarbon oil whom the Commissioner has authorized may, under the conditions the Commissioner may impose, issue a voucher for the removal of hydrocarbon oil on which duty is deemed to have been paid from a licensed warehouse.

(3) A licensee holding a brewery licence whom the Commissioner has authorized may, under the conditions the Commissioner may impose, issue a voucher for the removal of beer on which duty is deemed to have been paid from a licensed warehouse.

(4) Duty is deemed to be paid on hydrocarbon oil or beer when the licensee has complied with the arrangements and conditions imposed by the Commissioner for the payment of duty in accordance with the Ordinance.

(L.N. 452 of 1996)

Regulation:	25	Surrender of permits	L.N. 256 of 2001	10/01/2002
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(1) Whenever the permittee to do anything which may lawfully be done by virtue of the terms of a permit issued under the provisions of the Ordinance and regulations made thereunder, finds that he cannot avail himself thereof, he shall- (L.N. 452 of 1996)

- (a) forthwith surrender the permit;
- (b) until such surrender, keep the goods, wherever they may be, separate and intact in their containers; and
- (c) thereafter abide by such directions as the Commissioner may give for the disposal of the goods. (L.N. 294 of 1982; L.N. 248 of 2001)

(2) For the purposes of subregulation (1)(a), a permittee shall surrender a permit in the following manner-

- (a) if the permit was sent to him in paper form, by returning the permit to the Commissioner or other officer who granted it;
- (b) if the permit was sent to him in electronic form, by sending notice of such surrender to the Commissioner using a recognized electronic service. (L.N. 248 of 2001)

Regulation:	26	(Repealed 4 of 2003 s. 9)	4 of 2003	01/04/2003
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Regulation:	27	Bonds		30/06/1997
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(1) An applicant for the issue of any licence or permit, in accordance with the provisions of the Ordinance or any regulations made thereunder shall, as a condition precedent to the issue thereof, furnish such security either in cash or by means of a bond as the Commissioner may require to ensure- (L.N. 294 of 1982)

- (a) the due observance of and compliance with the provisions of the Ordinance and regulations made thereunder and the conditions of his licence or permit;
- (b) the payment of duty;
- (c) the safe and secure keeping of all dutiable goods on his premises until their lawful removal therefrom.

(2) Upon any failure to observe any obligation specified in subregulation (1) the security furnished shall be forfeited to the Government without prejudice to any other penalty which may be imposed. (L.N. 6 of 1970; L.N. 452 of 1996)

(3) A person aggrieved by a forfeiture of security under this regulation may appeal to the Administrative Appeals Board. (L.N. 452 of 1996)

Regulation:	27A	Power to grant or renew licences for short periods		30/06/1997
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Where it is proposed to grant or renew a licence to a person who is the holder of some other licence, the first-mentioned licence may be granted or renewed for any period less than 1 year in order that both licences shall expire on the same day.

(L.N. 6 of 1970)

Regulation:	27B	(Repealed L.N. 452 of 1996)		30/06/1997
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Part:	VII	MANUFACTURE		30/06/1997
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Regulation:	28	Interpretation		30/06/1997
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Factories

In the following regulations relating to factories-

"factory" (工廠) means any place or premises licensed for the manufacture of goods;

"goods" (貨品) means dutiable or duty-paid goods of the class or description for the manufacture of which a factory is licensed;

"manufacturer" (製造商) includes the licensee and any person for the time being in charge of a factory.

Regulation:	29	Marking of factories		30/06/1997
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There shall be legibly and permanently marked on the outside of every factory, in letters and characters at least 75 mm high, the words "LICENSED FACTORY FOR" and "領有牌照工廠" (specifying the number of the factory and the nature of the goods for which it is licensed).

(L.N. 189 of 1982; L.N. 452 of 1996; L.N. 254 of 1997)

Regulation:	30	Factory construction		30/06/1997
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Every factory shall be enclosed, constructed, maintained and cleansed to the satisfaction of the Commissioner.

(L.N. 294 of 1982)

Regulation:	31	Unnecessary articles prohibited in factory		30/06/1997
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Except with the express permission of the Commissioner nothing but goods and materials for manufacture shall be brought into a factory.

(L.N. 294 of 1982)

Regulation:	32	Manufacture to be wholly within factory		30/06/1997
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Goods shall be manufactured wholly within a factory and shall not be removed therefrom until their manufacture is complete, and dutiable goods shall not be removed therefrom except in accordance with a permit or with the written permission of the Commissioner.

(L.N. 294 of 1982; L.N. 452 of 1996)

Regulation:	33	Storage		30/06/1997
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All goods in a factory shall be stored to the satisfaction of the Commissioner and manufactured goods shall be stored apart from unmanufactured goods and dutiable goods shall be stored apart from duty-paid goods.

(L.N. 294 of 1982)

Regulation:	34	Manufacturers' books		30/06/1997
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In every factory the manufacturer shall, to the satisfaction of the Commissioner, keep, and at least once in any day on which manufacturing is carried on in that factory make due entry of the particulars prescribed in, a stock book and a factory book which shall be in such form as the Commissioner may specify.

(L.N. 294 of 1982; L.N. 7 of 1987)

Regulation:	35	Returns		30/06/1997
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(1) Every manufacturer shall at weekly or such other regular intervals and on such days as the Commissioner may by notice in writing to that manufacturer appoint either generally or in any particular case, deliver to the Commissioner a return in such form as the Commissioner may specify of all goods taken into or out of or manufactured in a factory.

(2) A return under subregulation (1) shall be delivered to the Commissioner before noon on the day on which it is due, or if that day is a general holiday, before noon on the next working day.

(L.N. 7 of 1987)

Regulation:	36	Factory to be deemed a licensed warehouse		30/06/1997
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Without prejudice to the regulations in this Part, every factory where dutiable goods are manufactured shall be deemed to be a licensed warehouse for the purpose of any regulations relating to the storage of dutiable goods manufactured or to be manufactured within Hong Kong.

(20 of 1985 s. 13)

Regulation:	37	Interpretation		30/06/1997
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Breweries

In the following regulations relating to breweries-

"licensed premises" (領有牌照處所) or "premises" (處所) means any premises whereon any person is licensed to keep a brewery and, where the context admits, includes any premises in connection with the licensed premises or with the business conducted thereon;

"licensee" (持牌人) includes the person for the time being having the control or management of the business conducted upon the licensed premises; (L.N. 202 of 1980)

"vessel" (器皿) means any vessel used or intended to be used in connection with brewing or making beer. (L.N. 202 of 1980; 16 of 1989 s. 7)

Regulation:	38	Construction		30/06/1997
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- (1) The licensed premises shall be enclosed by walls or fences to the satisfaction of the Commissioner.
- (2) The door of each portion of the premises shall carry on the outside thereof a permanent description in English and Chinese of the purpose for which such portion is used which use shall be in accordance with the plans submitted to the Commissioner together with the application upon which the licence appertaining to the said premises was issued.
- (3) No structural alteration of the premises, or change in the use to which any portion of the premises is put, shall be made without the consent in writing of the Commissioner.
- (4) Every part of the premises shall be illuminated to the satisfaction of the Commissioner.
- (5) The premises shall at all times be kept in good and substantial repair and in sanitary condition to the satisfaction of the Commissioner.
- (6) (a) The licensee shall provide and maintain in the premises, to the satisfaction of the Commissioner, office accommodation, with all necessary furniture, writing materials, heating and cooling equipment, cleaning and lighting, and lavatory accommodation, for the use of members of the Customs and Excise Service on duty at the premises. (L.N. 6 of 1970)
- (b) No charge shall be levied for the facilities required by this paragraph.

(L.N. 294 of 1982)

Regulation:	39	Business		30/06/1997
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Except with the consent in writing of the Commissioner, no business other than the licensee's business of brewing or making beer shall be carried on within the premises and no intoxicating liquors other than beer brewed or made on the premises shall be brought upon or stored in the premises.

(L.N. 294 of 1982)

Regulation:	40	Machinery, etc.		30/06/1997
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(1) All machinery, apparatus, utensils, vessels or receptacles used in the brewing or making, maturing or storing of beer shall be of a type, design or capacity, as the case may be, approved by the Commissioner and shall, unless he shall otherwise authorize, be so placed or fixed as to admit of the contents being readily and accurately ascertained by gauge or measure and shall not be altered in structure, shape, position or capacity, as the case may be, without the consent in writing of the Commissioner.

(2) The name of every utensil, vessel or receptacle according to the purpose for which it is intended shall be legibly painted, and kept so painted, upon some conspicuous part of every utensil, vessel or receptacle used for the brewing or making or maturing of beer and the normal full capacity thereof shall be painted thereon in like manner. If more than one utensil, vessel or receptacle is used for the same purpose, each shall be distinguished by a serial number.

(3) All vessels or receptacles, other than bottles and cans, used for the storage of beer shall have their normal full capacity clearly marked upon them.

(4) All machinery, apparatus, utensils, vessels or receptacles of every kind shall be kept in a clean and sanitary condition to the satisfaction of the Commissioner.

(L.N. 294 of 1982)

Regulation:	41	Weights and measures		30/06/1997
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The licensee shall provide and maintain upon the premises, and permit any and every member of the Customs and Excise Service to use, sufficient and just beams, scales or weighing machines and standard weights, gauges and measures (including glass measures graduated in millilitres for the determination of the contents of bottles, and also a cask or vessel capable of containing the contents of the largest cask or container intended to be sent out from the brewery) and other necessary and reasonable appliances to the satisfaction of the Commissioner.

(L.N. 189 of 1982; L.N. 294 of 1982)

Regulation:	42	(Repealed 16 of 1989 s.8)		30/06/1997
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Brewing

Regulation:	43	(Repealed 16 of 1989 s. 8)		30/06/1997
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Regulation:	44	Brewing book		30/06/1997
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The licensee shall keep on the licensed premises, open at all times for inspection, a brewing book, in such form as the Commissioner may specify, in which he shall-

- (a) keep or cause to be kept a proper account of the licensee's business of brewing or making beer; and
- (b) enter or cause to be entered such particulars in relation to that business as the Commissioner may specify.

(L.N. 294 of 1982; 16 of 1989 s. 9)

Regulation:	45	(Repealed 16 of 1989 s. 10)		30/06/1997
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Regulation:	45A	Declaration		30/06/1997
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(1) A licensee shall within one month of the issue of a licence submit details of-

- (a) the brand names, descriptions and labelled volume of all beer to be manufactured in the licensed premises;
- (b) the ingredients to be used for the manufacture of the beer;
- (c) the manufacturing process for each type of beer product; and
- (d) the sale price of each product.

(2) A licensee shall notify the Commissioner of any changes to the details submitted under this regulation within 28 days of the change in the details.

(L.N. 452 of 1996)

Regulation:	46	Removal of beer from brewery		30/06/1997
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(1) (Repealed L.N. 452 of 1996)

(2) Beer shall not be removed from the licensed premises until its manufacture is fully completed. (L.N. 202 of 1980)

Regulation:	47	(Repealed L.N. 202 of 1980)		30/06/1997
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Regulation:	48	Stock books		30/06/1997
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Every licensee shall keep on the licensed premises stock books in English or Chinese, in a form approved by the Commissioner, and as soon as is reasonably possible and in any event not later than the end of the day in which the need for an entry under paragraphs (a), (aa), (b) and (c) arose, shall enter or cause to be entered therein under the appropriate date- (L.N. 452 of 1996)

- (a) the quantity of grain, molasses, sugar or other fermentable material received on the premises, and the weight of any such material issued for each brewing for the making of mash and wort;
- (aa) the quantity of beer manufactured; (16 of 1989 s. 11)
- (b) the manner in which all beer manufactured is disposed of; and
- (c) the quantity of beer removed from the premises.

(L.N. 294 of 1982; 16 of 1989 s. 11)

Regulation:	49	Returns		30/06/1997
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The licensee shall furnish to the Commissioner on or before the fourteenth day of each month (or if the fourteenth day of any month is a general holiday, on the next working day) a return, in such form, and containing such particulars in relation to the licensee's business of brewing or making beer, as the Commissioner may specify.

(L.N. 123 of 1992; L.N. 452 of 1996)

Regulation:	50	Interpretation		30/06/1997
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Distilleries

In the following regulations relating to distilleries-
"distiller" (釀酒商) includes the licensee and any person for the time being in charge of a distillery.

Regulation:	51	Marking of distilleries		30/06/1997
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There shall be legibly and permanently marked on the outside of every distillery, in English and Chinese in letters and characters at least 75 mm high, the words "LICENSED DISTILLERY NO." and "領有牌照酒房編號" (specifying the number of the distillery).

(L.N. 189 of 1982; L.N. 452 of 1996; L.N. 254 of 1997)

Regulation:	52	Construction of distilleries		30/06/1997
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Every distillery shall be enclosed by walls or fences and every part thereof and every fixture therein or thereon constructed and maintained in good and substantial repair and in sanitary condition, to the satisfaction of the Commissioner, and in particular-

- (a) access to the distillery may be obtained only from a street or road to which the public has access;
- (b) the distillery shall be illuminated and ventilated to the satisfaction of the Commissioner;
- (c) necessary precautions to prevent the outbreak of fire shall be taken in the distillery and such fire extinguishers and other fire fighting appliances as the Commissioner may require shall be provided;
- (d) in the distillery there shall be one or more stores (hereinafter called spirit stores) for the collection and storage of all dutiable liquor;
- (e) the stills shall be of a type approved by the Commissioner and shall be so arranged, and the stills and the spirit stores so constructed, that all spirit produced in the distillery must pass from every still either directly into a spirit store or first into a locked receiver and then into a spirit store, but in either case so that no access can be had to the spirit except by a member of the Customs and Excise Service, the spirit receiver shall have no outlet except through a cock fitted with a lock affixed and sealed by a member of the Customs and Excise Service;
- (f) no alterations or repairs, and no change in the use to which any part of the premises is put, shall be made without the consent of the Commissioner;
- (g) the distiller shall provide and maintain, to the satisfaction of the Commissioner, clean office accommodation and all necessary furniture, writing materials, heating and cooling equipment, lighting, and lavatory accommodation, for the use of members of the Customs and Excise Service on duty at the premises and no charge shall be levied for the facilities required by this paragraph. (L.N. 7 of 1987)

(L.N. 294 of 1982)

Regulation:	53	Locks and seals		30/06/1997
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The Commissioner may cause locks or seals or both locks and seals to be affixed to any spirit store, still, spirit pipe, fermenting vessel, condenser or, if he deems it necessary, to any other utensil or place.

(L.N. 7 of 1987)

Regulation:	54	Spirit store to be deemed a licensed warehouse		30/06/1997
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Without prejudice to this Part, every spirit store shall be deemed to be a licensed warehouse for the purpose of any regulations relating to the storage of dutiable goods, except that-

- (a) no separate licence shall be necessary for the store;
- (b) on the outside of the store, instead of the words "LICENSED WAREHOUSE" and "私用保稅倉", there shall be legibly and permanently marked the words "SPIRIT STORE" and "酒庫"; (L.N. 452 of 1996)
- (c) no liquor shall be removed from a spirit store except under and in accordance with a permit; (L.N. 452 of 1996)
- (d) no permit shall be necessary for the removal of liquor from one spirit store to another in the same distillery;
- (e) without the express permission of the Commissioner no liquor shall be taken into a spirit store in any distillery except liquor distilled in that distillery. (L.N. 294 of 1982)

Regulation:	55	Containers		30/06/1997
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(1) All containers and utensils for distillation and storage of liquor shall be kept clean to the satisfaction of the Commissioner.

(2) All containers of spirit despatched from any distillery shall have legibly painted on them the name of the distillery. (L.N. 452 of 1996)

(3) Every container for fermented or fermenting materials shall be of a size approved by the Commissioner and shall have the normal charge, and a serial number plainly and permanently marked thereon in English and Chinese; no such container shall be filled with material for fermentation weighing more or less than the normal charge. (L.N. 6 of 1970)

(4) Every container used for storing spirit in a spirit store shall be of a size approved by the Commissioner and shall have the maximum capacity in litres and a serial number plainly marked thereon in English and Chinese. It shall be fitted or provided with an accurate gauge showing the quantity of spirit in the container. (L.N. 189 of 1982; L.N. 7 of 1987)

(5) Every container in a spirit store shall be kept securely covered so as to prevent evaporation. (L.N. 294 of 1982)

Regulation:	55A	Declaration of normal charge		30/06/1997
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(1) Every distiller shall declare in writing to the Commissioner the normal charge employed in his distillery for fermentation.

(2) Except with the written permission of the Commissioner, no distiller shall alter the normal charge declared in accordance with subregulation (1). (L.N. 452 of 1996)

(3) In this regulation and in regulation 55 "normal charge" (正常裝料量) means the usual quantity of raw materials placed in a receptacle for fermentation as part of the process of distillation. (L.N. 7 of 1987)

Regulation:	56	(Repealed 4 of 2003 s. 10)	4 of 2003	01/10/2003
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Regulation:	57	Restrictions on liquor and materials entering and leaving distilleries		30/06/1997
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(1) Except with the permission of the Commissioner, no person shall take into or store in any place within the distillery any liquor not produced in the distillery or goods other than materials for the fermentation and distillation of liquor and apparatus used in the distillery for the purpose of the fermentation and distillation of liquor.

(2) No fermenting material shall be removed from a distillery.

(3) No fermented material shall be removed from a distillery unless all alcohol contained therein has been removed therefrom by distillation.

(L.N. 7 of 1987)

Regulation:	58	Fermentation	L.N. 136 of 2003	01/12/2003
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(1) Except with the written permission of the Commissioner, all material put on to ferment shall be distilled immediately upon the expiration of the periods set out in the following table- (L.N. 452 of 1996)

TABLE

TIME WITHIN WHICH MATERIAL IS TO BE FERMENTED

Sugar or molasses or an admixture of both	Millet	Rice
4 days	10 days	21 days

(2) Time shall commence to run-

- in the case of sugar or molasses or an admixture of sugar and molasses, from the first mixing of the sugar or molasses or the admixture with mother mash or other ferment approved by the Commissioner;
- in the case of rice, from noon on the day on which the steamed rice is mixed with yeast; and
- in the case of millet, from the first mixing of millet with yeast cake.

(3) No methods of accelerating fermentation shall be employed without the prior consent of the Commissioner.

(4) In the case of the manufacture of rice spirit from the fermented mash of rice, the distiller shall declare to the Commissioner the type of yeast, method of fermentation and raw materials used and shall enter that method, raw materials and yeast in the record prescribed by regulation 61(1). (L.N. 452 of 1996; L.N. 136 of 2003)

(5) The distiller shall report to the Commissioner any change in the type of yeast, raw materials or method of fermentation used as soon as practicable thereafter.

(L.N. 6 of 1970; L.N. 294 of 1982; L.N. 7 of 1987)

Regulation:	59	(Repealed 4 of 2003 s. 11)	4 of 2003	01/10/2003
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Regulation:	60	Duty-paid liquor and denatured spirit to be removed from distillery		30/06/1997
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(1) After duty is assessed on any liquor, such liquor shall forthwith be removed from the spirit store and from the distillery.

(2) After any liquor has been denatured, the denatured spirit shall, unless the Commissioner otherwise permits, be removed from the distillery immediately after the Government Chemist has certified that the liquor has been satisfactorily denatured. (L.N. 7 of 1987; L.N. 452 of 1996)

Regulation:	61	Records to be kept by distiller	4 of 2003	01/10/2003
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(1) In addition to any record which he is required to keep under any regulations relating to the storage of dutiable goods, every distiller shall, whenever any materials for the distillation of liquor are taken into or out of a distillery or are used or dealt with in any manner whatever therein, forthwith make such entries in respect thereof as the Commissioner shall specify in a book which shall be kept in the distillery. The form of such book may be prescribed by the Commissioner. (L.N. 294 of 1982)

(2) (Repealed 4 of 2003 s. 12)

Regulation:	62	Returns by distiller		30/06/1997
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Every distiller shall furnish to the Commissioner once in every week or, on such day as may be appointed by the Commissioner, in the case of any particular distiller or generally, a return, in such form as the Commissioner may specify, showing-

- the balance of dutiable liquor brought forward from the previous week;

- (b) the balance of raw materials brought forward from the previous week;
- (c) the quantity of liquor produced;
- (d) the quantity of liquor denatured;
- (e) the quantity of liquor on which duty has been paid;
- (f) the intake of raw materials;
- (g) the quantity of raw materials used;
- (h) the balance of raw materials remaining in stock; and
- (i) the balance of dutiable liquor remaining in stock.

(L.N. 7 of 1987)

Part:	VIII	SALE	L.N. 212 of 2003	01/12/2003
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Regulation:	63	Certificates of origin for imported liquors	L.N. 212 of 2003	01/12/2003
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Certificates of origin and standards of quality for liquors

(1) The Commissioner may require any imported intoxicating liquor for which a standard of quality is prescribed to be accompanied by a certificate (hereinafter in these regulations called a certificate of origin) from the place where the liquor was made certifying the type, nature and quality of that liquor. (L.N. 294 of 1982; L.N. 7 of 1987; L.N. 452 of 1996; L.N. 136 of 2003)

(2) Certificates of origin for brandy, whisky and rum shall contain such analytical and other particulars as will enable the liquor to be readily identified.

(3) In these regulations, "certificate of origin" (產地來源證) includes any certificate, in whatever form, which satisfies the above definition, and includes a certificate of age.

Regulation:	64	Restrictions on movement of certain liquors		30/06/1997
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If any intoxicating liquor-

- (a) is not accompanied by the certificate of origin required by regulation 63; or
 - (b) is found on analysis to differ materially in nature or quality from that specified in the certificate of origin; or
 - (c) is not of the standard of quality, if any, prescribed by these regulations for that type of liquor,
- a permit shall not be issued for the removal of the liquor from the place where it may be, except-
- (i) to a ship, or from one ship to another, for export; or
 - (ii) to a warehouse or from a warehouse to another warehouse; or (L.N. 452 of 1996)
 - (iii) to any other place, if the liquor is for the private consumption of the importer, but only in such quantities as the Commissioner may determine; or
 - (iv) from a warehouse, after the liquor has, to the satisfaction of the Commissioner, been manufactured; or
 - (v) from a warehouse, after the liquor, not being brandy or whisky, has, to the satisfaction of the Commissioner, been repacked or relabelled; or
 - (vi) for the removal of the liquor that would, but for the fact that it contains an alcoholic strength of less than 36% by volume at 20°C, be of the standard of quality prescribed by these regulations for brandy if the Commissioner is of the opinion that that liquor is a very old liqueur brandy.

(L.N. 7 of 1987; L.N. 452 of 1996)

Regulation:	65	Method of determining quality of liquors	L.N. 212 of 2003	01/12/2003
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(1) The quality of any liquor shall be determined by the Government Chemist by one of the following methods

- (a) analysis;
 - (b) a certificate of origin produced in response to a requirement under regulation 63; or
 - (c) both analysis and a certificate of origin. (L.N. 136 of 2003)
- (2) The higher alcohols in spirit shall be determined by such method of analysis as the Government Chemist

thinks fit. (L.N. 157 of 1974)

Regulation:	66	Standards of quality for certain liquors	L.N. 212 of 2003	01/12/2003
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The following standards of quality are prescribed-

- (a) for all intoxicating liquors, every such liquor shall possess the aroma and flavour natural to liquor of its type;
- (b) for spirits-
 - (i) all spirits shall contain such proportions, if any, of volatile acidity, aldehydes, furfural, esters and higher alcohols as are natural to spirits of their type;
 - (ii) brandy: the spirit obtained by the distillation of wine of grapes in the manufacture of which no additional sugar has been added, or a mixture of such spirits, that has been aged in an oak receptacle for at least one year or in an oak cask with a capacity of less than 1000 L for at least 6 months and contains an alcoholic strength of not less than 36% by volume at 20⁰C; cognac: brandy made in the Cognac region of France from grapes grown therein;
 - (iii) whisky: the spirit obtained by distillation from a mash of cereal grains saccharified by the diastase of malt or other natural enzyme and fermented by the action of yeast, with or without the addition of flavouring or caramel, that has been aged in wood for at least 3 years and contains an alcoholic strength of not less than 40% by volume at 20⁰C;
 - (iv) rum: the spirit distilled direct from fermented sugar cane products, with or without caramel, that may be flavoured with fruit or other botanical substances or flavouring, in such a manner that the distillate possesses the taste, aroma and characteristics generally attributed to rum and contains an alcoholic strength of not less than 37.5% by volume at 20⁰C, and also includes mixtures solely of such distillates;
 - (iva) gin: the spirit obtained by the re-distillation of suitably rectified grain spirit, with or over juniper berries, with or without other aromatic botanical substances, with or without sugar, and with an alcoholic strength of not less than 37.5% by volume at 20⁰C;
 - (ivb) vodka: the spirit produced from fermentation of grains or potatoes that, after reduction of strength, has been so distilled or treated with charcoal or other processes so as to be without distinctive character, aroma, taste, or colour, and with an alcoholic strength of not less than 37.5% by volume at 20⁰C;
 - (v) (Repealed L.N. 136 of 2003)
- (c) for wines-
 - (i) port: the fermented expressed juice of grapes grown in the Alto Douro district in the north-east of Portugal, shipped from Oporto, and wine of similar characteristics from other countries or districts, which contains not less than 15% of alcohol by volume at 20⁰C;
Port shall be free from added colouring matter and preservatives other than alcohol and shall contain not less than 15% of alcohol by volume at 20⁰C;
 - (ii) sherry: the fermented expressed juice of the grape, the produce of Jerez (or Xeres) de la Frontera, shipped from Cadiz in Spain, and wine of similar characteristics from other countries or districts which contains not less than 15% of alcohol by volume at 20⁰C;
Sherry shall be free from added colouring matter and preservatives other than alcohol and shall contain not less than 15% of alcohol by volume at 20⁰C.
(L.N. 6 of 1970; L.N. 188 of 1982; L.N. 7 of 1987; L.N. 452 of 1996)

Regulation:	67	Marking of certain liquors		30/06/1997
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The name of the place of origin of port not produced in the Alto Douro district in Portugal, or sherry not produced in Jerez de la Frontera in Spain, shall be clearly marked on every container thereof.

Regulation:	67A	Labelling of liquor for local consumption	L.N. 212 of 2003	01/12/2003
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(1) Every container containing liquor that is imported into or manufactured in Hong Kong for local consumption shall—

- (a) (if the liquor is imported into Hong Kong and not removed to a warehouse) at the time before the liquor is removed from the ship, aircraft, train or vehicle on which it is imported;
- (b) (if the liquor is manufactured in Hong Kong and not removed to a warehouse) at the time before the liquor is removed from the premises on which it is manufactured; or
- (c) (if the liquor is in a warehouse and not removed for export or to another warehouse) at the time before the liquor is removed from a warehouse,

as the case may be, bear a label on which is printed the alcoholic strength, or the range of alcoholic strength, of the liquor.

- (2) The label referred to in subregulation (1) shall—
 - (a) include the information needed which is printed legibly in English letters, Chinese characters, Arabic numerals or the symbol "%", or any combination of them, unless the Commissioner otherwise authorizes in writing to be in other languages;
 - (b) be securely affixed to or be part of the container; and
 - (c) be so placed as to be clearly visible.
- (3) Subregulation (1) does not apply to a container of liquor imported into Hong Kong by—
 - (a) a person who imports the liquor for his own use and in his baggage; or
 - (b) an importer of the liquor who is unable to obtain the information needed for the label because the manufacturer of the liquor has ceased operation.

(4) Subregulation (1) does not apply to a container of liquor imported into or manufactured in Hong Kong for local consumption, on or before, or within 12 months after, the date of commencement ^{**}of the Dutiable Commodities (Amendment) Regulation 2003 (L.N. 136 of 2003).

(5) The Commissioner may, on application made in writing or in the form of an electronic record, in relation to liquor imported into or manufactured in Hong Kong for local consumption, in writing or in the form of an electronic record waive the requirement in subregulation (1) if the Commissioner is satisfied that the applicant cannot, with reasonable diligence, ascertain the alcoholic strength, or the range of alcoholic strength, of the liquor from the manufacturer.

- (6) If liquor is imported into or manufactured in Hong Kong for local consumption, the container of which—
 - (a) does not bear a label as required by subregulations (1) and (2); or
 - (b) bears a label which falsely describes the alcoholic strength, or the range of alcoholic strength, of the liquor,

then the importer or manufacturer in Hong Kong, as the case may be, of the liquor commits an offence and is liable on conviction to a fine at level 5.

(7) In proceedings for an offence under subregulation (6)(a) or (b), it is a defence for the person charged to prove that he did not know, had no reason to suspect, and could not with reasonable diligence have ascertained, that—

- (a) the container did not bear a label as required by subregulations (1) and (2); or
- (b) the alcoholic strength, or the range of alcoholic strength, on the label was false.

(L.N. 136 of 2003)

Note:

**** Commencement date: 1 December 2003.**

Regulation:	68	(Repealed L.N. 165 of 1989)		30/06/1997
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Regulation:	69	(Repealed L.N. 165 of 1989)		30/06/1997
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Regulation:	70	(Repealed L.N. 165 of 1989)		30/06/1997
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Regulation:	71	(Repealed L.N. 165 of 1989)		30/06/1997
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Regulation:	72	(Repealed L.N. 165 of 1989)		30/06/1997
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Regulation:	73	(Repealed L.N. 165 of 1989)		30/06/1997
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Regulation:	74	(Repealed L.N. 165 of 1989)		30/06/1997
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Regulation:	75	(Repealed L.N. 165 of 1989)		30/06/1997
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Regulation:	76	(Repealed L.N. 165 of 1989)		30/06/1997
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Regulation:	77	(Repealed L.N. 165 of 1989)		30/06/1997
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Part:	IX	STORAGE OF DUTIABLE GOODS		30/06/1997
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Regulation:	78	Interpretation		30/06/1997
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In this Part, "warehouse-keeper" (保稅倉管理人) includes the licensee and any person for the time being in charge of a warehouse.

Regulation:	79	Application		30/06/1997
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This Part shall apply to warehouses and any premises deemed to be licensed warehouses under the provisions of any other Part, except as may be provided in that Part.

(L.N. 452 of 1996)

Regulation:	80	Marking of warehouses		30/06/1997
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The keeper of a warehouse shall legibly and permanently mark on the outside of his warehouse in English letters and Chinese characters both at least 75 mm high the following (as the case may be)-

(a) "GENERAL BONDED WAREHOUSE FOR", "一般保稅倉—";

(b) "LICENSED WAREHOUSE FOR", "私用保稅倉—"; or

(c) "PUBLIC BONDED WAREHOUSE FOR", "公眾保稅倉—",

specifying the number of the warehouse and the nature of the goods for which it is licensed.

(L.N. 452 of 1996)

Regulation:	81	Construction of warehouses		30/06/1997
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Every warehouse and every part thereof and every fixture therein or thereon shall be constructed and maintained in good and substantial repair and sanitary condition to the satisfaction of the Commissioner, and in particular-

(a) the warehouse shall be illuminated and ventilated to the satisfaction of the Commissioner;

(b) the windows shall be suitably secured; (L.N. 6 of 1970)

(c) the warehouse shall be so constructed, and the door shall have such fastenings capable of being fitted with locks affixed and sealed by a member of the Customs and Excise Service, that when such locks are fitted no person except a member of the Customs and Excise Service can have any access to the warehouse;

(d) the Commissioner may cause locks to be fitted to any warehouse;

(e) no alterations or repairs shall be made without the consent of the Commissioner.

(L.N. 294 of 1982)

Regulation:	82	(Repealed 4 of 2003 s. 13)	4 of 2003	01/04/2003
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Regulation:	83	Accommodation for members of the Customs and Excise Service		30/06/1997
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(1) When required so to do by the Commissioner, the warehouse-keeper shall provide and maintain in the premises to the satisfaction of the Commissioner, office and lavatory accommodation, with heating and cooling equipment, lighting, furniture and writing materials, for the use of the members of the Customs and Excise Service on duty at the warehouse. (L.N. 6 of 1970)

(2) No charge shall be levied for any facilities required by the Commissioner under this regulation.

(L.N. 294 of 1982)

Regulation:	83A	Production of goods for inspection and manner of storage	4 of 2003	01/04/2003
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(1) When required so to do by the Commissioner, the warehouse-keeper shall promptly produce any goods stored in a warehouse for inspection.

(2) Except with the written permission of the Commissioner, a warehouse-keeper shall, when storing goods in the warehouse-

- (a) not alter the packaging in which the goods were first entered;
- (b) arrange the goods in a tidy manner to ensure safe and easy access to and from the goods; and
- (c) mark all packaging legibly and uniquely so that the goods can be easily identified by reference to the stock account or record.

(4 of 2003 s. 14)

Regulation:	84	Facilities for examination, etc., of goods		30/06/1997
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Every warehouse-keeper, to the satisfaction of the Commissioner, shall provide and maintain, in a suitable place in the warehouse-

- (a) adequate receptacles, accurate measures, beams and scales or weighing machines, for examining, testing, sampling, bottling, blending, mixing, denaturing, repacking, grading, reconditioning and otherwise treating dutiable goods; and
- (b) adequate receptacles for refuse.

(L.N. 294 of 1982)

Regulation:	85	Notification regarding opening of warehouses	4 of 2003	01/04/2003
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(1) If, in respect of a warehouse-

- (a) a statement has been furnished under regulation 22(1)(f)(i), and it is decided to change the opening hours mentioned in that statement or open the warehouse outside those hours; or
- (b) a statement has been furnished under regulation 22(1)(f)(ii), and it is decided to open the warehouse,

the warehouse-keeper shall notify the Commissioner of such decision in writing.

(2) The notification mentioned in subregulation (1) shall-

- (a) specify when the decision is to be implemented; and
- (b) be made at least 4 hours before the implementation of the decision.

(4 of 2003 s. 15)

Regulation:	86	(Repealed 4 of 2003 s. 16)	4 of 2003	01/04/2003
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Regulation:	87	No smoking, etc.		30/06/1997
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No person shall smoke or use naked lights or matches in any warehouse.

Regulation:	88	Only dutiable goods to be stored		30/06/1997
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Except with the written permission of the Commissioner nothing other than dutiable goods shall be stored in a warehouse.

(L.N. 294 of 1982; L.N. 452 of 1996)

Regulation:	89	Goods to be admitted under permit		30/06/1997
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The keeper of any general bonded warehouse or public bonded warehouse shall admit any dutiable goods into his warehouse at the request of any holder of a permit in that behalf.

(L.N. 452 of 1996)

Regulation:	90	Goods to be admitted to warehouse on request		30/06/1997
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(1) At the request of the master of a ship in Hong Kong, the person in charge of a vehicle arriving from a place outside Hong Kong or the person in charge of an aircraft at Hong Kong International Airport, or the owner, charterer or agent of the ship or aircraft, the keeper of a general bonded warehouse or a public bonded warehouse shall immediately remove from the ship, vehicle or aircraft to his warehouse any dutiable goods specified in the request.

- (2) The keeper is not obliged to remove the goods if-
- (a) the warehouse is not licensed for the type of goods; or
 - (b) there is no accommodation in the warehouse for the goods.

(L.N. 452 of 1996)

Regulation:	91	Non-removal of dutiable goods		30/06/1997
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- (1) Where-
- (a) any dutiable goods have been left for a period of 3 years in a warehouse; and
 - (b) the owner of the goods fails to remove them or to make an application to the Commissioner to have such goods re-entered in the warehouse records,

the Commissioner may cause a notice in accordance with subregulation (2) to be served on the owner or, if the owner is unknown, to be published in the Gazette.

- (2) The notice shall contain-
- (a) a description (including the marks) of the dutiable goods;
 - (b) the name of the owner of the goods, if known; and
 - (c) the date on which the goods were received into the warehouse,

and shall state that on a date specified therein, being a date not less than 3 months after the service of the notice or the publication thereof in the Gazette, the goods will be offered for sale by public auction unless they are previously removed by the owner or re-entered in the warehouse records.

(3) Where the dutiable goods to which a notice under subregulation (2) relates are not removed from the warehouse or re-entered in the warehouse records before the date specified for the sale thereof, the Commissioner may sell the goods by public auction.

(4) On the sale by auction of any goods as aforesaid there shall be deducted from the proceeds of sale, after payment of any necessary expenses connected with the sale thereof, any duties and any other fee or charges payable to the Government or to the keeper of the warehouse wherein such goods had been stored prior to the sale in respect of such goods, and the surplus (if any) after such payments have been made shall be placed on deposit in the Treasury and, if not claimed by the owner of the goods within 12 months thereafter, such amount shall be forfeited to the Government.

(5) Should any goods as aforesaid be unsaleable or should their condition or value be such that the proceeds of sale would not, in the opinion of the Commissioner, pay the necessary expenses of sale by public auction such goods may be destroyed, and no person shall have any claim against any public officer or against the Government for the

goods destroyed or for the destruction of such goods.

(L.N. 6 of 1970; L.N. 294 of 1982; L.N. 452 of 1996)

Regulation:	92	Classification of goods		30/06/1997
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Dutiable goods may be divided into such classes as a warehouse-keeper, with the approval of the Commissioner, may determine in so far as they are compatible with the law relating to dangerous goods.

(L.N. 294 of 1982; L.N. 452 of 1996)

Regulation:	93	Damaged containers	4 of 2003	01/04/2003
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Subject to regulation 88, damaged containers shall be kept in a locked compartment apart from dutiable goods or as the Commissioner may in any case specially direct.

(L.N. 294 of 1982; L.N. 7 of 1987; 4 of 2003 s. 17)

Regulation:	94	(Repealed 4 of 2003 s. 18)	4 of 2003	01/04/2003
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Regulation:	95	Sampling and other treatment of goods	4 of 2003	01/04/2003
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(1) After giving notice to the Commissioner, samples of dutiable goods may be taken and dutiable goods may be repacked, bottled, blended, denatured or treated in any other manner whatever as the Commissioner may permit, in a warehouse. (4 of 2003 s. 19)

(2) Notice under subregulation (1) shall be given in office hours on any working day before that on which the operation begins, and shall specify-

- (a) the nature of the operation;
- (b) the name and the number (if any) of the warehouse; and
- (c) the day and time when the operation is to begin.

(3) No person shall begin or perform any such operation or any part thereof except under the supervision of a member of the Customs and Excise Service, unless the Commissioner gives written permission to the contrary. (L.N. 452 of 1996)

(4) Dutiable goods shall not be repacked in containers in less quantities than those specified in regulation 97.

(5) Containers, if any, which are deficient in content shall be filled from others in the same ownership.

(6) Unless the Commissioner otherwise directs, samples shall not be removed from a warehouse until duty has been paid thereon.

(L.N. 294 of 1982)

Regulation:	96	(Repealed L.N. 452 of 1996)		30/06/1997
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Regulation:	97	Minimum quantities for removal		30/06/1997
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The minimum amount of any one kind, brand, preparation or admixture of dutiable goods which may be removed in any one consignment from a warehouse, except as samples or with the written permission of the Commissioner, shall be-

- (a) Liquor 8 L
- (b) Tobacco-
 - (i) cigarettes 2000
 - (ii) cigars 200
 - (iii) other manufactured tobacco 1.5 kg
 - (iv) unmanufactured tobacco 15 kg
- (c) Hydrocarbon oil 40 L

(L.N. 189 of 1982; L.N. 294 of 1982; L.N. 7 of 1987; L.N. 452 of 1996)

Regulation:	98	Record of goods	L.N. 80 of 2002	21/07/2002
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(1) Whenever any goods are taken into or out of a warehouse or are treated in any manner, the warehouse-keeper shall forthwith-

- (a) make such entries in respect of the goods as the Commissioner may require, in a stock account or record, in such form as may be approved by the Commissioner; and
- (b) send to the Commissioner using a recognized electronic service a copy of such of the information entered in the stock account or record under paragraph (a) as the Commissioner may require. (L.N. 248 of 2001)

(2) Every warehouse-keeper shall, if requested by a member of the Customs and Excise Service, produce the stock account or record referred to in subregulation (1) for examination and shall provide him with copies of that stock account or record or with any other relevant information which the member deems necessary.

(3) Except with the written permission of the Commissioner, every warehouse-keeper shall retain the stock account or record referred to in subregulation (1) in the warehouse for a period of 24 months. (L.N. 452 of 1996)
(L.N. 7 of 1987)

Regulation:	98A	Keeping of documents by warehouse-keepers	4 of 2003	01/04/2003
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(1) A warehouse-keeper shall keep-

- (a) a copy of every relevant document that is issued; and
- (b) every relevant document that-
 - (i) is prepared, including one that is prepared for the purpose of issuing but not issued; or
 - (ii) is received,

until the expiration of 2 years from the relevant date.

(2) In this regulation-

"relevant date" (有關日期) means-

- (a) where the relevant document relates to the movement of goods into and out of the warehouse, the date on which the goods are taken out of the warehouse;
- (b) in any other case, the date on which the document is issued, prepared or received (as the case may be);

"relevant document" (有關文件) means any document that-

- (a) is issued, prepared or received (as the case may be) in the course of the business of the warehouse; and
- (b) relates to-
 - (i) the movement of goods into and out of the warehouse, including delivery orders, goods receipt notes, invoices, credit notes, debit notes, bills of lading or air waybills and air consignment notes; or
 - (ii) payments made and received in the course of the business of the warehouse, including ledgers, statements of accounts, profit and loss accounts, balance sheets and auditor's reports.

(4 of 2003 s. 20)

Regulation:	99	Deficiencies or surpluses	4 of 2003	01/04/2003
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(1) Whenever any deficiency or surplus, from whatever cause, occurs or is found in dutiable goods stored in a warehouse the keeper thereof shall forthwith duly enter the same in the stock account or record required to be kept by regulation 98 and shall within 24 hours report such deficiency or surplus to the Commissioner.

(2) In the case of a warehouse for hydrocarbon oil the keeper shall report the deficiency or surplus referred to in subregulation (1) in the return required to be furnished by regulation 100(2).

(L.N. 294 of 1982; L.N. 7 of 1987; 4 of 2003 s. 21)

Regulation:	100	Returns to Commissioner		30/06/1997
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(1) The keeper of a general bonded warehouse or a public bonded warehouse shall daily, and of a licensed warehouse weekly, or in either case at such other regular intervals and on such days as the Commissioner may appoint, deliver returns to the Commissioner to his satisfaction and in such form as he may specify of all dutiable goods taken into or out of the warehouse, all such operations as are set out in regulation 95, and such other relevant

particulars as the Commissioner may require; returns shall be delivered before noon on the day on which they are due, or if that day is a general holiday, on the next working day. (L.N. 452 of 1996)

(2) The keeper of a warehouse for hydrocarbon oil shall furnish to the Commissioner on the first working day of each month or such other day as the Commissioner may appoint, a return, in such form as the Commissioner may specify, showing-

- (a) a balance of stock account of all types of hydrocarbon oil brought forward;
- (b) quantities of oil received into the warehouse;
- (c) details of operation, production, treatment and use of oil in the warehouses;
- (d) quantities of oil delivered or taken for use on payment of duty;
- (e) quantities of oil delivered without payment of duty;
- (f) quantities of oil removed to approved premises;
- (g) quantities of oil exported;
- (h) quantities of oil delivered as stores; and
- (i) a balance of stock account of all types of hydrocarbon oil carried forward.

(3) For the purpose of this regulation a separate return is required in relation to each warehouse.

(L.N. 294 of 1982; L.N. 7 of 1987)

Regulation:	101	Charges		30/06/1997
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Charges by warehouse-keepers for storing or moving dutiable goods shall not exceed such as the Commissioner may approve.

(L.N. 294 of 1982)

Regulation:	102	Attendance of member of Customs and Excise Service may be directed		30/06/1997
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The Commissioner may, to such extent as he considers necessary for the due protection of the revenue, direct that a member or members of the Customs and Excise Service be in attendance-

- (a) at any warehouse;
- (b) during the removal of goods to which this Ordinance applies from one place to another.

(L.N. 157 of 1974; L.N. 294 of 1982)

Regulation:	103	Payment of fees for attendances		30/06/1997
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The fees prescribed in Part VII of the Schedule for attendances by members of the Customs and Excise Service shall be payable by the person in possession or control of the goods to which this Ordinance applies, but the Commissioner may waive payment of the fees in such cases or classes of cases as he thinks fit.

(L.N. 157 of 1974; L.N. 294 of 1982; L.N. 7 of 1987)

Regulation:	103A	Storage at Customs and Excise warehouse		30/06/1997
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(1) A person wishing to store goods to which the Ordinance applies at a Customs and Excise warehouse shall obtain the written permission of the Commissioner before storing the goods in the warehouse.

(2) The fees payable for storage of goods to which the Ordinance applies are specified in the Schedule.

(L.N. 452 of 1996)

Part:	X	PENALTIES	4 of 2003	01/04/2003
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Regulation:	104	Penalties	4 of 2003	01/04/2003
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(1) Except as otherwise expressly provided in the Ordinance, any person who acts in contravention of regulations 5, 10, 31, 32, 35, 39, 40, 41, 44, 46, 47, 49, 52, 54, 55A, 58, 61(1), 63, 66, 67, 83A, 84, 95, 97, 98 and 99 shall be guilty of an offence and shall on summary conviction, in addition to any forfeiture under these regulations, be

liable- (L.N. 6 of 1970; L.N. 7 of 1987; 16 of 1989 s. 13; L.N. 165 of 1989; 4 of 2003 s. 22)

- (a) for the first offence, to a fine of \$500000 and to imprisonment for 12 months;
- (b) for every subsequent offence, to a fine of \$1000000 and to imprisonment for 2 years. (L.N. 338 of 1995)

(2) Any person who acts in contravention of regulations 6, 7, 8, 9, 22A, 25, 29, 30, 33, 34, 38, 45A, 48, 51, 55, 57, 60, 62, 80, 81, 83, 85, 87, 88, 89, 90, 93, 98A, 100, 101 and 103 shall be guilty of an offence and shall on summary conviction, in addition to any forfeiture under these regulations, be liable to a fine of \$500000 and to imprisonment for 12 months. (L.N. 165 of 1989; L.N. 338 of 1995; 4 of 2003 s. 22)

(3) In any case where a magistrate is of the opinion that an offence was committed with intent to avoid payment of duty he may in addition to any fine prescribed by this regulation inflict a fine not exceeding 10 times the amount of duty payable on the goods in respect of which the offence was committed.

(L.N. 452 of 1996)

Regulation:	105	Compounding of offences	4 of 2003	01/04/2003
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(1) Where the Commissioner decides to compound an offence under section 47A of the Ordinance, he shall serve on the person a written notice stipulating the amount of money payable as listed in column 4 of Schedule 3 to the Ordinance as a penalty for the compounded offence.

(2) The notice shall set out, where applicable- (4 of 2003 s. 23)

- (a) the particulars of the offender;
- (b) the particulars of the offence being compounded;
- (c) the description of the goods involved;
- (d) the duty payable on the goods;
- (e) the maximum penalty prescribed for the offence if the offender had been prosecuted;
- (f) that the offender has the option-
 - (i) to pay the amount of money payable as listed in column 4 of Schedule 3 to the Ordinance as a penalty for the compounded offence; or
 - (ii) to have the matter dealt with as an offence by a magistrate and, if convicted, be liable to the duty, the penalty as prescribed and to have the goods forfeited;
- (g) that a copy of the compounding record may be brought to the attention of a magistrate or court in the event of future offences committed under the Ordinance; and
- (h) any other information that the Commissioner thinks fit.

(3) The notice is to be in the form which the Commissioner specifies.

(L.N. 452 of 1996; 4 of 2003 s. 23)

Part:	XI	MISCELLANEOUS	L.N. 248 of 2001; L.N. 256 of 2001; L.N. 2 of 2002	10/01/2002
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(Part XI added L.N. 248 of 2001 and L.N. 2 of 2002)

Regulation:	106	Transitional	L.N. 248 of 2001; L.N. 256 of 2001; L.N. 2 of 2002	10/01/2002
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(1) During the period specified in subregulation (2), an application for a permit may be made in the manner provided for by regulation 22 as it applied immediately before the commencement* of section 3 of the Dutiable Commodities (Amendment) Regulation 2001 (L.N. 248 of 2001) and, for the purposes of any such application, regulation 22 as it so applied shall continue to have effect despite the repeal taking effect on that commencement.

(2) The period specified for the purposes of subregulation (1) is the period beginning with the commencement* of section 3 of the Dutiable Commodities (Amendment) Regulation 2001 (L.N. 248 of 2001) and ending at midnight on-

- (a) 20 July 2002; or
- (b) such later date as may be specified by the Commissioner by notice published in the Gazette.

- (3) A notice published under subregulation (2)(b) has effect only if published before 20 July 2002.
 (4) A notice published under subregulation (2)(b) is subsidiary legislation.

Note:

* **Commencement date: 10 January 2002.**

Schedule:	SCHEDULE	L.N. 21 of 2010	27/04/2010
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[regulations 2, 103 & 103A]

LICENCES AND FEES

PART I

GENERAL

Item	Licence or permit	Fee \$
1.	General bonded warehouse or public bonded warehouse licence	22150
2.	Warehouse licence in respect of one or more of the following- liquors, tobacco, hydrocarbon oil and methyl alcohol- (35 of 1992 s. 11; 32 of 1993 s. 7)	
	(a) in conjunction with a licence to manufacture one or more of the commodities concerned	22150
	(b) in other cases	22150
3.	(a) Import and export licence (for one or more of the following)- liquors, tobacco, hydrocarbon oil and methyl alcohol	1090
	(b) Import licence to persons licensed only to import for their own use or for a single commercial shipment of duty value less than \$2000	10% of the duty on the goods imported with a minimum fee of \$2.
4.	Special import licence (to keepers of licensed warehouses capable of storing not less than 500 kilolitres of hydrocarbon oil)	1090
	(L.N. 479 of 1997; L.N. 324 of 2000; L.N. 2 of 2006; L.N. 21 of 2010)	

PART II

LIQUORS

Item	Licence or permit	Fee \$
1.	Manufacturer's licence (L.N. 21 of 2010)	20650
2.	Distillery licence (L.N. 21 of 2010)	20650
3.	Still licence (available only to an educational, scientific or charitable institution approved by the Financial Secretary)	Free
4.	Brewery licence	17950
5.	(Repealed L.N. 452 of 1996)	
6.	Temporary liquor licence (L.N. 226 of 1994; L.N. 145 of 1995; L.N. 35 of 2006; L.N. 127 of 2008)	385 per diem
	(L.N. 479 of 1997; L.N. 324 of 2000; L.N. 330 of 2000; L.N. 2 of 2006)	

PART III

TOBACCO

Item	Licence or permit	Fee \$
1.	(Repealed L.N. 452 of 1996)	
2.	Manufacturer's licence	20650
	(L.N. 479 of 1997; L.N. 324 of 2000; L.N. 2 of 2006; L.N. 21 of 2010)	

PART IV

HYDROCARBON OIL

Item	Licence or permit	Fee \$
1.	Manufacturer's licence	24650
	(L.N. 479 of 1997; L.N. 324 of 2000; L.N. 21 of 2010)	

PART V

(Repealed 35 of 1992 s. 11)

PART VI

(Repealed 32 of 1993 s. 7)

PART VII

MISCELLANEOUS

Item	Service	Fee \$
1.	For every transfer of or substitution or amendment in any licence, not otherwise specified, except a transfer from one person to another	430
2.	For every transfer of any licence from one person to another, not otherwise specified	430
3.	For every certificate of the Government Chemist that any spirits or methyl alcohol are denatured	5
		or one-twentieth of the duty, which would have been payable on the spirits or methyl alcohol had such spirits or methyl alcohol not been denatured, whichever is the greater.
4.	For every landing certificate, certificate of shortages or breakages of cargo found damaged or short in bond, endorsement, certificate of accuracy or copy of or extract from official records, any other certificates on which statistics or any official signature has been given in connection with the importation, duty	

collection, shortage or exportation of any goods to which this Ordinance applies.

175

5. For storage of goods to which this Ordinance applies at the Customs and Excise warehouse

1.70 per package (irrespective of size) per day or part of a day, after the first 48 hours.

6. For any attendance of a member of the Customs and Excise Service-

- (a) at a warehouse or any other place; or
- (b) during the removal of goods to which this Ordinance applies from one place to another-

	Per hour or part of an hour \$	Per 8-hour day \$	Per month \$
Inspector	475	3540	86000
Chief Customs Officer	360	2680	66200
Senior Customs Officer	285	2130	51800
Customs Officer	185	1400	33750

(L.N. 358 of 1990; L.N. 479 of 1997; L.N. 324 of 2000; L.N. 2 of 2006; L.N. 21 of 2010)
(L.N. 165 of 1989; L.N. 444 of 1996; L.N. 452 of 1996)