

**Dutiable Commodities Ordinance**

**Resolution**

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

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

(a) Schedule 1, Part I, paragraph 1—

**Repeal**

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

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

**Add**

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

(a) if the volume of liquor in the bottle (*subject volume*) is not more than 1 litre—at the following rates (expressed as a percentage of the value of the bottle of liquor as construed in accordance with section 26A)—

- (i) on the first \$200—100%;
- (ii) on the remainder—10%; or

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

$$A = D \times L$$

where: A means the amount of duty payable;

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

L means the subject volume in litres.

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

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

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

$$P = V \div L$$

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

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

L means the subject volume in litres.

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- 1D. For the purposes of paragraphs 1A, 1B and 1C, if 2 or more bottles of such liquor are packaged as a single item of goods—
- (a) they are to be regarded as a single bottle of liquor; and
  - (b) the total volume of liquor in the bottles is to be regarded as the subject volume.”;
- (c) Schedule 1, at the end of Part I—
- Add**
- “4. In paragraphs 1A, 1B, 1C and 1D—
- bottle* (瓶、瓶子) includes a barrel and any other container.”.