<u>Removal of Licensing/Permit Arrangements on</u> Wine and Liquor with an Alcoholic Strength of not more than 30%

Effective Date

The Legislative Council has passed the legislative amendments to the Dutiable Commodities Ordinance, Cap.109. The new law will take effect on <u>6 June 2008</u>.

2. The main purpose of the legislative amendments is for giving effect to the Budget proposals on reducing the duties rates of (i) wine; and (ii) liquor with an alcoholic strength of not more than 30% by volume measured at a temperature of 20° C (hereafter referred as "specified goods") to zero, and removing licensing/permit arrangements related to duty collection.

Suspension of Licensing/Permit Controls

3. Starting from 6 June 2008, under the new law, the administrative controls on the specified goods will be relaxed. Wine/liquor traders will no longer be required to apply for any licences or permits for the import or export, manufacture, storage or movement of the specified goods. No valuation of the alcoholic beverages concerned for duty purpose will be required.

4. The interim administrative arrangements on specified goods adopted since 27 February 2008 will be ended on 5 June 2008.

5. However, the existing licensing/permit controls on liquors with an alcoholic strength of more than 30% by volume measured at a temperature of 20° C will remain unchanged.

Advice to Traders

6. To facilitate the customs clearance on the specified goods, traders (be it the importers/exporters, forwarding agents, carriers etc.) are encouraged to provide clear description in the freight/shipping documents on the type of liquor (e.g. being brandy, whisky, gin, etc.), and the alcoholic strength of the respective consignment.

7. The common examples of liquors with alcoholic strength above and below 30% are at Annex I and II. The lists are not exhaustive and only for reference only.

Office of Dutiable Commodities Administration Customs and Excise Department 2 June 2008

Examples of Liquors with Alcoholic Strength of more than 30%

Brandy 拔蘭地
Gin 氈酒
Liqueurs>30% 力嬌甜酒
Other Spirituous Liquors > 30% 其他烈酒
Rum 冧酒
Sake>30% 日本米酒
Vodka 伏特加酒
Whisky 威士忌
Spirits(Non-white Spirits)>30% 酒精(非白酒類)>30%
Millet Spirit>30% 小米酒>30%
Others (White Spirits)>30% 其他白酒>30%
Rice Spirit>30% 米酒>30%
Molasses/ Sugar Spirit>30% 糖漿酒/糖酒>30%
Reprocessing Chinese Liquor > 30% 再加工的中國酒 > 30%
Reprocessing clinicse Elquor > 50% 中加工的中國相 > 50%

Examples of Liquors with Alcoholic Strength of not more than 30%

Other Sparkling Wine 其他起泡酒 Sherry Wine 雪利酒 Port Wine 砵酒 Stilll Wine 無汽酒
Port Wine 砵酒
Still Wine 無汽酒
Cider 蘋果酒
Perry 梨酒
Beer 啤酒
Arrack 椰子酒
Liqueurs < = 30% 力嬌甜酒
Other Spirituous Liquors <=30% 其他烈酒
Sake < = 30% 日本米酒
Spirits (Non-white Spirits) <=30% 酒精(非白酒類) <=30%
Millet Spirit <= 30% 小米酒 <= 30%
Other White Spirit <= 30% 其他白酒 <= 30%
Rice Spirit <= 30% 米酒 <= 30%
Molasses/ Sugar Spirit <= 30% 糖漿酒/糖酒 <= 30%
Reprocessing Chinese Liquor <= 30% 再加工的中國酒 <= 30%