

L.N. 132 of 2003

Rating (Exemption) Order 2003

(Made by the Chief Executive in Council under section 36(2)

of the Rating Ordinance (Cap. 116))

1. Interpretation

In this Order---

"concession period" (寬免期) means the period 1 July 2003 to 30 September 2003 (both dates inclusive);

"domestic tenement" (住宅物業單位) means a tenement used, or intended to be used, wholly or primarily for domestic purposes;

"non-domestic tenement" (非住宅物業單位) means a tenement that is not a domestic tenement.

2. Exemption from payment of rates

(1) A domestic tenement included in a valuation list in force is exempted from the payment of rates in respect of the concession period by an amount equal to the rates payable for that period or \$1,250, whichever is less. The amount of \$1,250 is reduced on a pro rata basis if rates are payable for only part of the concession period.

(2) A non-domestic tenement included in a valuation list in force is exempted from the payment of rates in respect of the concession period by an amount equal to the rates payable for that period or \$5,000, whichever is less. The amount of \$5,000 is reduced on a pro rata basis if rates are payable for only part of the concession period.

CHENG Mei-sze, Maisie

Clerk to the Executive Council

Council Chamber

20 May 2003

Explanatory Note

This Order declares that domestic and non-domestic tenements are exempted from the payment of rates in respect of the period 1 July 2003 to 30 September 2003 up to certain amounts.