
L.N. 26 of 2013

Rating (Exemption) Order 2013

(Made by the Chief Executive in Council under section 36(2) of the Rating Ordinance (Cap. 116))

1. Commencement

This Order comes into operation on 1 April 2013.

2. Interpretation

In this Order—

concession period (寬免期) means each of the following periods—

- (a) 1 April 2013 to 30 June 2013 (both dates inclusive);
- (b) 1 July 2013 to 30 September 2013 (both dates inclusive);
- (c) 1 October 2013 to 31 December 2013 (both dates inclusive);
- (d) 1 January 2014 to 31 March 2014 (both dates inclusive).

3. Exemption from payment of rates

A tenement included in a valuation list that is in force is exempted from the payment of rates in respect of any concession period by an amount equal to the rates payable for that period or \$1,500, whichever is less. The amount of \$1,500 is reduced on a pro rata basis if rates are payable for only part of the concession period.

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Kinnie WONG
Clerk to the Executive Council

COUNCIL CHAMBER

27 February 2013

Rating (Exemption) Order 2013

Explanatory Note
Paragraph 1

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Explanatory Note

This Order declares that all tenements are exempted from the payment of rates in respect of any quarter in the period 1 April 2013 to 31 March 2014 wholly, if the amount of rates payable for the quarter is \$1,500 or less, or up to \$1,500, if the amount is more than \$1,500.