

L.N. 14 of 2012

Rating (Exemption) Order 2012

LC Paper No. CB(1)1291/11-12(02)

(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 2012.

2. Interpretation

In this Order—

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

- (a) 1 April 2012 to 30 June 2012 (both dates inclusive);
- (b) 1 July 2012 to 30 September 2012 (both dates inclusive);
- (c) 1 October 2012 to 31 December 2012 (both dates inclusive);
- (d) 1 January 2013 to 31 March 2013 (both dates inclusive).

3. Exemption from payment of rates

A tenement included in a valuation list for the time being 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 \$2,500, whichever is less. The amount of \$2,500 is reduced on a pro rata basis if rates are payable for only part of the concession period.

↑ (1)
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Subject to the condition specified in subsection (2), a tenement

△ (2) The number of tenements in respect of which any one person is liable for payment of rates under this Ordinance (whether he is the owner or occupier) to be exempted from payment of rates under subsection (1) shall not exceed 3 in respect of each concession period.