

**L.N. 14 of 2012**

**Rating (Exemption) Order 2012**

(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.

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Manda CHAN  
Clerk to the Executive Council

COUNCIL CHAMBER

1 February 2012

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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 2012 to 31 March 2013 wholly, if the amount of rates payable for the quarter is \$2,500 or less, or up to \$2,500, if the amount is more than \$2,500.