

**立法會**  
**Legislative Council**

LC Paper No. LS29/12-13

**Paper for the House Committee Meeting  
on 15 March 2013**

**Legal Service Division Report on  
Subsidiary Legislation Gazetted on 1 March 2013**

**Date of tabling in LegCo** : 20 March 2013

**Amendment to be made by** : 17 April 2013 (or 8 May 2013 if extended by resolution)

**Rating Ordinance (Cap. 116)  
Rating (Exemption) Order 2013 (L.N. 26)**

L.N. 26 was made by the Chief Executive in Council under section 36(2) of the Rating Ordinance (Cap. 116) to give effect to the rates concession proposed in paragraph 130(a) of the 2013-2014 Budget Speech<sup>1</sup>.

2. L.N. 26 declares that all tenements are exempted from the payment of rates in respect of all quarters in the period from 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. The amount of \$1,500 is reduced on a pro rata basis if rates are payable for only part of the concession period.

3. L.N. 26 will come into operation on 1 April 2013.

**Public Finance Ordinance (Cap. 2)  
Revenue (Reduction of Business Registration Fees) Order 2013  
(L.N. 27)**

4. L.N. 27 was made by the Chief Executive under section 39A(a) of the Public Finance Ordinance (Cap. 2) after consultation with the Executive

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<sup>1</sup> Section 36(2) of the Rating Ordinance (Cap. 116) provides that the Chief Executive in Council may, by order, declare any class of tenements, or parts thereof, or any part of Hong Kong to be exempted from the payment of rates wholly or in part.

Council to give effect to the proposal to waive the business registration fees as set out in paragraph 132(a) of the 2013-2014 Budget Speech<sup>2</sup>.

5. L.N. 27 reduces the fees payable under the Business Registration Ordinance (Cap. 310) in respect of business registration certificates and branch registration certificates that commence on or after 1 April 2013 but before 1 April 2014. In relation to a one-year business registration certificate, the fee is reduced by a sum of \$2,000 to nil and a one-year branch registration fee is reduced by a sum of \$73 to nil. In relation to a three-year business registration certificate, (i.e. where an election is made under section 6(5C) of Cap. 310 for the expiry date to be endorsed on the applicable business registration certificates to be the date of expiration of 3 years from the date of commencement endorsed thereon), the fee is reduced by a sum of \$2,000 to \$3,200 and a three-year branch registration fee is reduced by a sum of \$73 to \$116.

6. In the case where a company is deemed to have made a business registration application under section 5A(2)(a) of Cap. 310 on the incorporation of the company, the reduction applies to the business registration fee payable under section 5A(1)(a) of Cap. 310 if the related incorporation application<sup>3</sup> is made on or after 1 April 2013 but before 1 April 2014.

7. L.N. 27 will come into operation on 1 April 2013.

8. No LegCo Briefs have been issued in respect of L.N. 26 and L.N. 27. The Panel on Financial Affairs has not been consulted on these two items of subsidiary legislation.

#### Concluding remark

9. No difficulties in relation to the legal and drafting aspects of the above items of subsidiary legislation have been identified.

Prepared by

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LS/S/16/12-13

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<sup>2</sup> Section 39A(a) of the Public Finance Ordinance (Cap. 2) provides, among other things, that any fee made payable by or under any Ordinance to the Government, not being a fee which is regulated by rules of court, may be reduced or varied by order of the Chief Executive provided that no variation thereof shall cause such fee to exceed the original figure.

<sup>3</sup> Under section 2(1) of the Business Registration Ordinance (Cap. 310), "incorporation application", means an application to form an incorporated company under section 14A of the Companies Ordinance (Cap. 32).