

**立法會**  
***Legislative Council***

LC Paper No. LS39/16-17

**Paper for the House Committee Meeting  
on 24 February 2017**

**Legal Service Division Report on  
Subsidiary Legislation Gazetted on 22 February 2017**

**Tabling in LegCo** : Council meeting of 1 March 2017

**Amendment to be made by** : Council meeting of 29 March 2017 (or  
26 April 2017 if extended by resolution)

**Rating (Exemption) Order 2017** (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 60(c) of the 2017-2018 Budget Speech.

2. L.N. 26 declares that all tenements are exempted from the payment of rates up to a maximum of \$1,000 for each quarter in the period from 1 April 2017 to 31 March 2018. The amount of \$1,000 is reduced proportionately if rates are payable for only part of a concession period.

3. L.N. 26 comes into operation on 1 April 2017.

4. No Legislative Council Brief has been issued in respect of L.N. 26.

5. According to the Clerk to the Panel on Financial Affairs, the Panel has not been consulted on L.N. 26.

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

Prepared by

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