

L.N. 26 of 2017

Rating (Exemption) Order 2017

(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 2017.

2. Interpretation

In this Order—

concession period (寬免期) means any of the following quarters—

- (a) 1 April 2017 to 30 June 2017;
- (b) 1 July 2017 to 30 September 2017;
- (c) 1 October 2017 to 31 December 2017;
- (d) 1 January 2018 to 31 March 2018.

3. Exemption from payment of rates

For each concession period, a tenement included in a valuation list in force is exempted from the payment of rates to the extent of an amount equal to the rates otherwise payable or \$1,000, whichever amount is less. If rates would otherwise be payable for only part of a concession period, the amount of \$1,000 is reduced proportionately.

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B1691

Kinnie WONG
Clerk to the Executive Council

COUNCIL CHAMBER

22 February 2017

Explanatory Note

This Order exempts a tenement from the payment of rates up to a maximum of \$1,000 for each quarter in the year starting 1 April 2017 to 31 March 2018.