

立法會
Legislative Council

LC Paper No. LS39/17-18

**Paper for the House Committee Meeting
on 16 March 2018**

**Legal Service Division Report on
Subsidiary Legislation Gazetted on 28 February 2018**

Tabling in LegCo : Council meeting of 21 March 2018

Amendment to be made by : Council meeting of 11 April 2018 (or that of
9 May 2018 if extended by resolution)

Rating (Exemption) Order 2018 (L.N. 37)

L.N. 37 is 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 187(c) of the 2018-2019 Budget Speech.

2. L.N. 37 declares that all tenements are exempted from the payment of rates up to a maximum of \$2,500 for each quarter in the year starting 1 April 2018 to 31 March 2019. The amount of \$2,500 is reduced proportionately if rates are payable for only part of a concessionary period.

3. L.N. 37 comes into operation on 1 April 2018.

4. No Legislative Council Brief has been issued in respect of L.N. 37.

5. According to the Clerk to the Panel on Financial Affairs, the Panel has not been consulted on L.N. 37.

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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