

L.N. 28 of 2019

Rating (Exemption) Order 2019

(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 2019.

2. Interpretation

In this Order—

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

- (a) 1 April 2019 to 30 June 2019;
- (b) 1 July 2019 to 30 September 2019;
- (c) 1 October 2019 to 31 December 2019;
- (d) 1 January 2020 to 31 March 2020.

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 \$1,500, whichever amount is less. If rates would otherwise be payable for only part of a concession period, the amount of \$1,500 is reduced proportionately.

Wendy LEUNG
Clerk to the Executive Council

COUNCIL CHAMBER

27 February 2019

Explanatory Note

This Order exempts a tenement from the payment of rates up to a maximum of \$1,500 for each quarter in the year starting on 1 April 2019 and ending on 31 March 2020.