

立法會
Legislative Council

LC Paper No. LS124/19-20

**Legal Service Division Report on
Subsidiary Legislation Gazetted on 18 September 2020**

Tabling in LegCo : Council meeting of 14 October 2020

Amendment to be made by : Council meeting of 11 November 2020 (or that of 2 December 2020 if extended by resolution)

Rating (Exemption) Order 2020 (Amendment) Order 2020 (L.N. 166)

By the Rating (Exemption) Order 2020 (L.N. 21 of 2020), rates concessions have been offered for the financial year starting on 1 April 2020 and ending on 31 March 2021 ("2020-2021 financial year"). For non-domestic tenements, the exemption ceiling is \$5,000 per tenement per quarter for the first two quarters and \$1,500 per tenement per quarter for the remaining two quarters of the 2020-2021 financial year.

2. L.N. 166 is made by the Chief Executive in Council under section 36(2) of the Rating Ordinance (Cap. 116). It amends L.N. 21 of 2020 to the effect that the exemption ceiling for non-domestic tenements is adjusted from \$1,500 to \$5,000 per tenement for each of the third and fourth quarters of the 2020-2021 financial year. Rates concession for domestic tenement remains unchanged which is capped at \$1,500 per tenement per quarter in the 2020-2021 financial year.

3. According to paragraph 11 of the Legislative Council Brief (File ref.: TsyB R 183/535-1/7/0 (20-21) (C)) issued by the Financial Services and the Treasury Bureau in September 2020, the Administration has formulated the enhanced rates concession above after taking into account views from different business sectors on the difficulties they encountered in recent months due to the coronavirus disease 2019 epidemic.

4. As advised by the Clerk to the Panel on Financial Affairs, the Panel has not been consulted on L.N. 166.

5. L.N. 166 came into operation on the date of publication in the Gazette, i.e. 18 September 2020.

6. No difficulties have been identified in relation to the legal and drafting aspects of L.N. 166.

Prepared by

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