

L.N. 183 of 2019

**Rating (Exemption) Order 2019 (Amendment) Order
2019**

(Made by the Chief Executive in Council under section 36(2) of the
Rating Ordinance (Cap. 116))

1. Rating (Exemption) Order 2019 amended

The Rating (Exemption) Order 2019 (L.N. 28 of 2019) is amended as set out in section 2.

2. Section 4 added

After section 3—

Add

“4. Enhanced exemption for non-domestic tenements during the fourth concession period

(1) For the concession period beginning on 1 January 2020 and ending on 31 March 2020, section 3 has effect in relation to a non-domestic tenement as if the references to “\$1,500” in that section were references to “\$5,000”.

(2) In this section—

non-domestic tenement (非住宅物業單位) means a tenement that is not used, or not intended to be used, wholly or primarily for domestic purposes.”.

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Wendy LEUNG
Clerk to the Executive Council

COUNCIL CHAMBER

10 December 2019

Explanatory Note

This Order amends the Rating (Exemption) Order 2019 (L.N. 28 of 2019) to enhance the exemption from rates for non-domestic tenements for the period beginning on 1 January 2020 and ending on 31 March 2020. After the amendment, the exemption ceiling for non-domestic tenements will become \$5,000.