

**L.N. 17 of 2023**

**Rating (Exemption) Order 2023**

(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 2023.

**2. Interpretation**

In this Order—

*concession period* (寬免期) means each of the following periods—

- (a) the period from 1 April 2023 to 30 June 2023;
- (b) the period from 1 July 2023 to 30 September 2023.

**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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Carmen KONG  
Clerk to the Executive Council

COUNCIL CHAMBER

22 February 2023

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### **Explanatory Note**

This Order exempts a tenement from the payment of rates up to a maximum of \$1,000 for each of the period from 1 April 2023 to 30 June 2023 and the period from 1 July 2023 to 30 September 2023.