

LEGISLATIVE COUNCIL.

No. S. 389.—The following Bill was read a first time at a meeting of the Council held on the 13th October, 1938 :—

[No. 17 :—24.9.38.—2.]

A BILL

INTITULED

An Ordinance to amend the Rating Ordinance, 1901.

BE it enacted by the Governor of Hong Kong, with the advice and consent of the Legislative Council thereof, as follows :—

Short title.

1. This Ordinance may be cited as the Rating Amendment Ordinance, 1938.

Amendment of sub-sections (1), (2) and (7) and new sub-section (8) of s. 43 of Ordinance No. 6 of 1901.

2. Section 43 of the Rating Ordinance, 1901, as amended by section 3 of the Rating Amendment Ordinance, 1931, is further amended—

(a) by the addition, at the end of each of sub-sections (1), (2) and (7) thereof, of the words “and also to pay a sum equal to any loss in revenue occasioned by his default, with interest thereon at the rate of eight per cent. per annum, such sum and interest to be determined by the magistrate and recoverable in the same manner as a fine.”;

(b) by the addition thereto of the following sub-section :

Ordinance No. 41 of 1932.

(8) Notwithstanding anything contained in section 20 of the Magistrates Ordinance, 1932, any complaint or information in respect of any offence against this Ordinance may be made or laid at any time within six years of the date of the offence.

New section 43A for Ordinance No. 6 of 1901.

3. The Rating Ordinance, 1901, is amended by the insertion, immediately after section 43 thereof, of the following section :—

43A. Whenever any person has been convicted, in respect of any tenement, of an offence under sub-section (1) or (2) of section 43, the Assessor shall make a new valuation of the tenement and rates shall be payable on such valuation from the date of the conviction until the next assessment.

Objects and Reasons.

1. Clause 2 of this Bill adds to section 43 (1), (2) and (7) of the principal Ordinance words enabling any loss in revenue occasioned by the default of an owner or occupier of a tenement in refusing or neglecting to furnish particulars as required by section 4, or knowingly making a false or incorrect statement of such particulars, or wilfully making a false or incorrect statement for the purpose of obtaining a refund of

rates under section 36 of the principal Ordinance, to be recovered summarily with interest at eight per cent. before a magistrate.

2. The amendment of section 43 of the principal Ordinance, made by section 3 of Ordinance No. 16 of 1931, deleted a provision in the opening words of that section, limiting the time for recovery of penalties for offences against the Ordinance to two years. The effect of that amendment was to bring into operation section 20 of the Magistrates Ordinance, No. 41 of 1932, limiting the time for the making of a complaint or the laying of information to six months from the time when the matter of such complaint or information arose. In consequence certain offences have gone unpunished; clause 2 of this Bill adds a new sub-section (8) to section 43, extending the time within which proceedings may be taken to six years from the date of the offence.

3. Clause 3 of this Bill adds a new section 43A to the principal Ordinance, enabling the Assessor on the conviction of any person for an offence under section 43 (1) or (2), to make a new valuation of the tenement in respect of which the offence was committed, and making rates payable upon that valuation from the date of the conviction until the next assessment.

J. A. FRASER,
Attorney General.

September, 1938.