

**L.N. 160 of 2024**

## **Hotel Accommodation Tax Ordinance**

### **Resolution of the Legislative Council**

Resolution made and passed by the Legislative Council under section 3(2) of the Hotel Accommodation Tax Ordinance (Cap. 348) on 23 October 2024.

**Resolved** that, with effect from 1 January 2025, the Hotel Accommodation Tax Ordinance (Cap. 348) be amended as set out in the Schedule.

---

## **Schedule**

### **Amendment to Hotel Accommodation Tax Ordinance**

**1. Schedule amended (rate specified for purposes of section 3(1))**

The Schedule—

**Repeal**

“0%”

**Substitute**

“3%”.

Dora WAI Pik-yiu  
Clerk to the Legislative Council

23 October 2024

---

### **Explanatory Note**

The purpose of this Resolution is to amend the Schedule to the Hotel Accommodation Tax Ordinance (Cap. 348) to give effect to a proposal in the Budget introduced by the Government for the 2024–2025 financial year to resume, with effect from 1 January 2025, the collection of the hotel accommodation charges tax at a rate of 3%.