Appendix 1

Hotel Accommodation Tax Ordinance

Resolution

(Under section 3(2) of the Hotel Accommodation Tax Ordinance (Cap. 348))

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%"