



THE  
SARAWAK GOVERNMENT GAZETTE  
PART IV

Published by Authority

Vol. LII

27th November, 1997

No. 19

Swk. L.G. 67

THE LOCAL AUTHORITIES ORDINANCE, 1996

THE LOCAL AUTHORITIES (RATING) REGULATIONS, 1997

(Made under section 172(1)(m))

In exercise of the powers conferred by section 172(1)(m) *Cap. 20.*  
of the Local Authorities Ordinance, 1996, the Majlis Mesyuarat  
Kerajaan Negeri has made the following Regulations:

1. These Regulations may be cited as the **Local Authorities (Rating) Regulations, 1997**, and shall come into force on the 1st day of January, 1998. *Citation and commencement.*

2. In these Regulations, the words "annual rateable value", "building", "holding", "local authority", "occupier", "owner", and "rateable holding" shall have the same meanings as assigned to them in the Ordinance. *Interpretation.*

3. Every owner of rateable holding within the meaning of the Ordinance, which is not exempted from payment of rates under section 62(1) of the Ordinance, shall pay such annual rates thereon as the local authority may, with the approval— *Levy of rates.*

(a) in the case of the ~~Commissioner of the City of~~ *Commissioner of the City of Kuching North*  
**Kuching North** and the Council of the City of Kuching South,  
of the Majlis Mesyuarat Kerajaan Negeri; and *-Subst'd by Cap. A85*

(b) in the case of all other local authorities, of the Minister,  
prescribe by notification in the *Gazette*.

When rates become due.

4. Every rate assessed by the local authority shall endure for any period not exceeding twelve months and shall become due and payable half-yearly by the owner of the holding on or before the due date or dates to be fixed by the local authority pursuant to section 73(2) of the Ordinance.

Rebate for unoccupied building.

5.—(1) If any building which is not undergoing alteration or repair, remains unoccupied and unused for a period of not less than three consecutive months, the owner may claim, in respect of each complete month of such period, a rebate of one twenty-fourth of the annual rates payable by him in respect of such building.

(2) Every such claim shall be made not later than the 31st day of December of the year in which the rebate is claimed:

Provided that a claim may include a period of less than three months in the previous year if the total claim is not less than three months, and that notice has been given to the local authority within fourteen days of the commencement of the period for which the rebate is claimed.

(3) No rebate shall be ordered in respect of any building unless the owner of the holding in question proves to the satisfaction of the local authority—

- (a) that such building is in good repair and fit for occupation;
- (b) that every reasonable effort to obtain a tenant has been made;
- (c) that the rent demanded is a reasonable one;
- (d) that the building has been vacant during the whole period for which the rebate is claimed.

(4) Claims shall state the dates on which the building was unoccupied and the address to which communication in reference thereto may be sent.

(5) Rebates shall be paid by the local authority as soon as practicable.

Rebate for building under repair.

(Am. by Swk. L.G. 21/98)

6.—(1) If any building which is undergoing alteration or repair remains unoccupied for a period of not less than three consecutive months, the owner thereof may claim, in respect of each complete month, a <sup>rebate</sup> of one twenty-fourth of the annual rates payable by him in respect of such building prior to the alteration or repair.

Subst'd by Swk. L.G. 21/98

(2) Every such claim shall be made not later than fifteen days after the alteration or repair has been certified as completed. Claims shall state the dates of commencement and completion of the alteration or repair.

(3) Rebates shall be paid by the local authority as soon as practicable.

(4) Where such building immediately after alteration or repair continues to remain unoccupied for a period of not less than two months, the owner may claim rebate in the manner provided under regulation 5.

7. Notwithstanding anything in these Regulations, it shall be lawful for the local authority at any time—

Power to remit and exempt rates.

(a) to remit in whole or in part any rate imposed on any rateable holding in any case in which such rateable holding has been demolished since the date of the making of the valuation list;

(b) to exempt, in whole or in part, from the payment of rates any person liable to make such payment where that person is, in the opinion of the local authority, by reason of poverty, unable to discharge that liability; and

(c) to remit, in whole or in part, payment of rates from any particular holding or class of holding as the Minister may approve.

8. Whenever the local authority has given such notice as specified in section 73(2) of the Ordinance of the date or dates on which any rate shall become due and payable, it shall be the duty of all persons liable for such rates to pay the amount thereof to the local authority or any collector duly authorized by the local authority to collect and receive the same and if not paid within the prescribed time, the amount due shall be recoverable in the manner provided in Part VII of the Ordinance.

To whom rates are to be paid.

9. The Local Authority (Rating) Regulations, are hereby revoked.

Revocation.  
Vol. X,  
pp. 55-64.

Made this 6th day of November, 1997.

KIT SU LEN,  
*Clerk to Majlis Mesyuarat Kerajaan Negeri*

KAS/KT/BPK/130/2/T



DICETAK OLEH  
PERCETAKAN NASIONAL MALAYSIA BERHAD,  
KUCHING, SARAWAK  
BAGI PIHAK DAN DENGAN KUASA PERINTAH KERAJAAN SARAWAK