

**Refusal Reasons in respect of Filial Praise Niches'**  
**Temporary Suspension of Liability Applications**

- (1) Temporary Suspension of Liability application for a pre-cut-off columbarium (covering only niches already sold before 30 June 2017);**  
**and**
- (2) Temporary Suspension of Liability application for a pre-cut-off columbarium (covering only niches unsold as at 30 June 2017)**
  - (i) These two sets of Temporary Suspension of Liability (TSOL) applications do not comply with the requirements of Section 2 of the Private Columbaria Ordinance (PCO) as according to the information submitted by the applicant, the columbarium does not fall within the definition of a “pre-cut-off columbarium”. Under Section 2 of the PCO, a “pre-cut-off columbarium” means a columbarium that was in operation, and in which ashes were interred in niches, immediately before the cut-off-time (i.e. 8 a.m. on 18 June 2014);
  - (ii) these two sets of TSOL applications do not comply with the requirements under Section 21(2)(a) of the PCO that the ash interment layout and the ash interment capacity are limited to that as at the cut-off time, as the applicant fails to prove to the satisfaction of the Private Columbaria Licensing Board (PCLB) that these two sets of TSOL applications comply with the aforesaid section of the PCO; and
  - (iii) these two sets of TSOL applications do not comply with the requirements under Section 23(1) of the PCO as the applicant fails to submit an action plan with a timetable setting out the necessary steps to be taken to achieve compliance with the application requirements for Licence in a timely manner in accordance with the requirements specified by the PCLB.