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No. S 1001

PROPERTY TAX ACT 1960

PROPERTY TAX (OWNER-OCCUPIED RESIDENTIAL PREMISES) (REMISSION) ORDER 2022

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation and commencement
 2. Definitions
 3. Remission of property tax for owner-occupied residential premises
 4. Refund of tax paid
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In exercise of the powers conferred by section 6(9) of the Property Tax Act 1960, the Minister for Finance makes the following Order:

Citation and commencement

1. This Order is the Property Tax (Owner-Occupied Residential Premises) (Remission) Order 2022 and comes into operation on 1 January 2023.

Definitions

2. In this Order —

“owner-occupied” has the meaning given by paragraph 4(1) to (8) of the Residential Premises Order;

“residential premises” has the meaning given by paragraph 2(1) and (2) of the Residential Premises Order;

“Residential Premises Order” means the Property Tax (Rates for Residential Premises) Order 2013 (G.N. No. S 691/2013).

Remission of property tax for owner-occupied residential premises

3.—(1) There is remitted in accordance with this paragraph an amount of tax payable in accordance with paragraph 6 of the Residential Premises Order for the year 2023 in respect of every residential premises that are owner-occupied.

(2) The amount of tax remitted under sub-paragraph (1) is the lower of the following:

- (a) 60% of the tax payable in accordance with paragraph 6 of the Residential Premises Order for the year 2023 in respect of those residential premises;
- (b) \$60, pro-rated according to the period in the year 2023 that those residential premises are owner-occupied.

Refund of tax paid

4. Where tax is refunded because of the remission under paragraph 3, the refund is to be made to a person who is the owner of the premises to which the remission relates at the time of the refund.

Made on 20 December 2022.

LAI WEI LIN
*Second Permanent Secretary,
Ministry of Finance,
Singapore.*

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