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First published in the *Government Gazette*, Electronic Edition, on 4 April 2022 at 5 pm.

**No. S 299**

**PROPERTY TAX ACT 1960**

**PROPERTY TAX  
(RATES FOR RESIDENTIAL PREMISES)  
(AMENDMENT) ORDER 2022**

In exercise of the powers conferred by sections 9(2) and 19(9) of the Property Tax Act 1960, the Minister for Finance makes the following Order:

**Citation and commencement**

1.—(1) This Order is the Property Tax (Rates for Residential Premises) (Amendment) Order 2022 and, except for paragraphs 2 and 6, comes into operation on 1 January 2023.

(2) Paragraphs 2 and 6 are deemed to have come into operation on 31 December 2021.

**Amendment of paragraph 2**

2. In paragraph 2(2) of the Property Tax (Rates for Residential Premises) Order 2013 (G.N. No. S 691/2013) (called in this Order the principal Order), replace “Planning Act (Cap. 232)” with “Planning Act 1998”.

**Amendment of paragraph 4**

3. In paragraph 4(4)(a) of the principal Order, replace “Part I” with “Part 1”.

**Amendment of paragraph 6**

4. In paragraph 6(1) of the principal Order —

(a) replace “Part I” with “Part 1”; and

(b) replace “1st January 2014” with “1 January 2023”.

### **Amendment of paragraph 7**

5. In paragraph 7 of the principal Order —
- (a) replace “Part II” with “Part 2”; and
  - (b) replace “1st January 2014” with “1 January 2023”.

### **Amendment of paragraph 8**

6. In paragraph 8 of the principal Order, replace “section 19(12)” with “section 19(9)”.

### **Replacement of Schedule**

7. The Schedule to the principal Order is replaced with —
- “THE SCHEDULE

Paragraphs 4(4), 6(1) and 7

#### PART 1

#### RATES FOR RESIDENTIAL PREMISES THAT ARE OWNER-OCCUPIED

<i>First column</i>	<i>Second column</i>	
<i>Annual value</i>	<i>Rates of tax for the year 2023</i>	<i>Rates of tax for the year 2024 and subsequent years</i>
1. For every dollar of the first \$8,000	0%	0%
2. For every dollar of the next \$22,000	4%	4%
3. For every dollar of the next \$10,000	5%	6%
4. For every dollar of the next \$15,000	7%	10%
5. For every dollar of the next \$15,000	10%	14%

6. For every dollar of the next \$15,000	14%	20%
7. For every dollar of the next \$15,000	18%	26%
8. For every dollar in excess of \$100,000	23%	32%

## PART 2

RATES FOR RESIDENTIAL PREMISES THAT  
ARE NOT OWNER-OCCUPIED

<i>First column</i>	<i>Second column</i>	
<i>Annual value</i>	<i>Rates of tax for the year 2023</i>	<i>Rates of tax for the year 2024 and subsequent years</i>
1. For every dollar of the first \$30,000	11%	12%
2. For every dollar of the next \$15,000	16%	20%
3. For every dollar of the next \$15,000	21%	28%
4. For every dollar in excess of \$60,000	27%	36%".

Made on 1 April 2022.

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