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## **No. S 305**

### **PROPERTY TAX ACT (CHAPTER 254)**

#### **PROPERTY TAX (COMMERCIAL PROPERTIES) (REMISSION) (AMENDMENT) ORDER 2020**

In exercise of the powers conferred by section 6(8) of the Property Tax Act, the Minister for Finance makes the following Order:

#### **Citation and commencement**

1. This Order is the Property Tax (Commercial Properties) (Remission) (Amendment) Order 2020 and comes into operation on 20 April 2020.

#### **Amendment of paragraph 1**

2. Paragraph 1 of the Property Tax (Commercial Properties) (Remission) Order 2020 (G.N. No. S 155/2020) (called in this Order the principal Order) is amended by deleting the word “Commercial” and substituting the word “Non-Residential”.

#### **Amendment of paragraph 2**

3. Paragraph 2 of the principal Order is amended —

- (a) by deleting “30%” in items 1, 3 and 5 of the table in sub-paragraph (1) and substituting in each case “100%”;

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- (b) by deleting “15%” in items 2, 4, 6, 7, 8, 9 and 10 of the table in sub-paragraph (1) and substituting in each case “100%”;
- (c) by inserting, immediately after the word “operation” in items 2(b), 4(b), 6(b) and 9(b) of the table in sub-paragraph (1), the words “or enjoyment”;
- (d) by deleting the words “, other than as accommodation for staff” in items 2(b), 4(b) and 9(b) of the table in sub-paragraph (1);
- (e) by deleting the words “, excluding a hotel” in item 7 of the table in sub-paragraph (1);
- (f) by deleting the word “and” at the end of item 8(a)(xi) of the table in sub-paragraph (1);
- (g) by deleting paragraph (b) of item 8 of the table in sub-paragraph (1) and substituting the following paragraphs:
- “(b) are not a facility that is or is intended to be for the exclusive use of occupiers of particular premises, whether with or without their guests; and
  - (c) are not used or intended to be used for any purpose not set out in paragraph (a) or item 9(b), whether together with the purpose in paragraph (a) or otherwise,”;
- (h) by deleting item 11 of the table in sub-paragraph (1) and substituting the following item:

<p>“ 11. Premises of a tourist attraction —</p> <p>(a) including any premises used or intended to be used for or in connection with the operation or enjoyment of the tourist attraction; but</p> <p>(b) excluding any premises used or intended to be used whether wholly or partly for any other purpose (except as described in paragraph (a)), and any premises mentioned in item 12</p>	<p>100% of the amount of the tax</p>
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”;

- (i) by deleting “10%” in item 12 of the table in sub-paragraph (1) and substituting “60%”;
- (j) by inserting, immediately after item 12 of the table in sub-paragraph (1), the following item:

<p>“ 13. Any premises other than those in items 1 to 12, but excluding —</p> <p>(a) premises used or intended to be used whether wholly or partly for an excluded purpose;</p>	<p>30% of the amount of the tax</p>
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<p>(b) the part of a carpark in the same building or development as premises mentioned in paragraph (a) that corresponds (in accordance with sub-paragraph (4)) to those premises; and</p> <p>(c) any other premises in the same building or development as premises mentioned in paragraph (a), that are used or intended to be used for or in connection with the operation or enjoyment of those premises</p>		”; and
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(k) by deleting sub-paragraphs (5) and (6) and substituting the following sub-paragraphs:

“(5) In this paragraph, premises are used or intended to be used for an excluded purpose if they are used or intended to be used —

- (a) for any residential purpose; or
- (b) as a facility for the exclusive use of residents of residential premises whether with or without their guests.

*Example*

Gymnasium for the exclusive use of residents of residential premises.

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(6) For the purpose of sub-paragraph (5)(a), premises are not used or intended to be used for a residential purpose if they are used or intended to be used as —

- (a) accommodation facilities within any sports and recreational building;
- (b) a chalet;
- (c) a child care centre, student care centre or kindergarten;
- (d) a welfare home;
- (e) a nursing home, hospital, hospice, place for rehabilitation or convalescent home;
- (f) a backpackers' hostel, boarding house, guest house or students' hostel that is not a hotel;
- (g) a hotel;
- (h) serviced apartments;
- (i) staff quarters that are part of any property exempted from tax under section 6(6) of the Act; or
- (j) a dormitory.”.

### **Amendment of paragraph 3**

4. Paragraph 3 of the principal Order is amended by deleting the words “any building or part of a building situated or being erected on any land where the annual value of that property” in sub-paragraph (b) and substituting the words “any premises the annual value of which”.

Made on 6 April 2020.

TAN CHING YEE  
*Permanent Secretary,  
Ministry of Finance,  
Singapore.*

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