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No. S 692

PROPERTY TAX ACT
(CHAPTER 254)

PROPERTY TAX
(RATES FOR NON-RESIDENTIAL PREMISES)
ORDER 2013

ARRANGEMENT OF PARAGRAPHS

Paragraph

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3. Prescribed class of premises
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In exercise of the powers conferred by section 9(2) of the Property Tax Act, the Minister for Finance hereby makes the following Order:

Citation and commencement

1. This Order may be cited as the Property Tax (Rates for Non-Residential Premises) Order 2013 and shall come into operation on 1st January 2014.

Definition

2. In this Order, “non-residential premises” means any property other than residential premises within the meaning of the Property Tax (Rates for Residential Premises) Order 2013 (G.N. No. S 691/2013).

Prescribed class of premises

3. The prescribed class of premises to which this Order applies is non-residential premises.

Tax payable in respect of non-residential premises

4. The tax payable per annum in respect of any non-residential premises shall be 10% on every dollar of the annual value thereof for the year 2014 and every subsequent year.

Made this 12th day of November 2013.

PETER ONG
*Permanent Secretary,
Ministry of Finance,
Singapore.*

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