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**No. S 726**

PROPERTY TAX ACT  
(CHAPTER 254)

PROPERTY TAX  
(LAND UNDER DEVELOPMENT FOR  
OWNER-OCCUPIED HOUSE) (REMISSION)  
ORDER 2013

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation and commencement
  2. Definitions
  3. Remission of tax on vacant land
  4. Period of remission
  5. Conditions for remission
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In exercise of the powers conferred by section 6(8) 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 (Land Under Development for Owner-Occupied House) (Remission) Order 2013 and shall come into operation on 1st January 2014.

**Definitions**

**2.** In this Order —

“Commissioner of Building Control” has the same meaning as in the Building Control Act (Cap. 29);

“CSC”, in relation to a house, means —

- (a) the certificate of statutory completion in respect of the house issued by the Commissioner of Building Control under section 12 of the Building Control Act; and

(b) where more than one such CSC is issued in respect of the house, the first CSC so issued,

whether issued before, on or after 1st January 2014;

“house” means a building or part of a building that is principally used, constructed or adapted for use for human habitation, and which the Comptroller or Chief Assessor determines is a complete and separate unit for such purpose;

“non-residential tax rates” means the rates specified in the Property Tax (Rates for Non-Residential Premises) Order 2013 (G.N. No. S 692/2013);

“owner”, in relation to a house or the land on which a house is erected, means the individual, being neither a company, an association nor a body of persons, whose name appears in the Valuation List as the owner of that house or land, as the case may be;

“owner-occupier’s tax rates” means the rates specified in Part I of the Schedule to the Property Tax (Rates for Residential Premises) Order 2013 (G.N. No. S 691/2013);

“residential premises” has the same meaning as in paragraph 2(1) and (2) of the Property Tax (Rates for Residential Premises) Order 2013;

“TOP”, in relation to a house, means —

(a) the temporary occupation permit in respect of the house issued by the Commissioner of Building Control under section 12 of the Building Control Act; and

(b) where more than one such TOP is issued, the first TOP so issued,

whether issued before, on or after 1st January 2014.

### **Remission of tax on vacant land**

3. Subject to the provisions of this Order, where tax is payable on the annual value of any vacant land assessed in accordance with section 2(3) of the Act and the owner of the land constructs a single house on the land, there shall be remitted, for the period specified in paragraph 4 and subject to the conditions specified in paragraph 5, an amount of tax on the land computed in accordance with the formula:

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A – B,

where A is the tax payable on the annual value of the vacant land prior to completion of the construction of the house at the non-residential tax rates; and

B is the tax payable on the annual value of the vacant land prior to completion of the construction of the house at the owner-occupier's tax rates.

### **Period of remission**

4. The remission of tax under paragraph 3 for the land shall be for the following period:

- (a) from and including the date of submission of the building plans for the house to the Commissioner of Building Control; and
- (b) to and including the date of issue of the TOP or CSC for the house, whichever is the earlier,

except that the period shall not in any case exceed 2 years or comprise any period that is before 1st January 2014.

### **Conditions for remission**

5.—(1) The remission of tax under paragraph 3 is subject to all of the following conditions:

- (a) that during the applicable period under paragraph 4 —
  - (i) the land on which the house is being constructed is not occupied;
  - (ii) no rent or fee is charged or received for any use of the land or any part thereof;
  - (iii) the owner of the land is also the owner of the house that is being constructed; and
  - (iv) no other property of the owner of the land is taxed at the owner-occupier's tax rates, unless that property is taxed at such rate pursuant to paragraph 4(6) or (7) of the Property Tax (Rates for Residential Premises) Order 2013 (G.N. No. S 691/2013);
- (b) that such owner notifies the Comptroller of the construction of the house on the land at any time —
  - (i) on or after the date of submission of the building plans for the house to the Commissioner of Building Control; but

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- (ii) no later than 30 days from and including the date of issue of the TOP or CSC for the house, whichever is the earlier, or such further time as the Comptroller may allow;
  - (c) that, after construction of the house is completed, the house is principally used or occupied by such owner as residential premises for a period of at least one year from and including the date of issue of the TOP or CSC for the house, whichever is the earlier.

(2) Where any condition in sub-paragraph (1) is not satisfied, the tax referred to in paragraph 3 (which would otherwise be remitted) shall be payable and section 36 of the Act shall apply accordingly.

### **Notification**

**6.** The notification referred to in paragraph 5(1)(b) shall be in such form as the Comptroller may determine, and shall be accompanied by —

- (a) a declaration by the owner of the land to the Comptroller that the requirements in paragraph 5(1)(a) are satisfied, or, in respect of any of those requirements as are not satisfied at that time, an undertaking to ensure that they will be complied with; and
- (b) an undertaking to comply with the requirement referred to in paragraph 5(1)(c).

Made this 28th day of November 2013.

LIM SOO HOON  
*Permanent Secretary  
(Finance) (Performance),  
Ministry of Finance,  
Singapore.*