
First published in the *Government Gazette*, Electronic Edition, on 29th November 2013 at 5:00 pm.

No. S 728

PROPERTY TAX ACT
(CHAPTER 254)

PROPERTY TAX
(BUILDING WORKS IN RESIDENTIAL PREMISES)
(REMISSION) (AMENDMENT) ORDER 2013

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 (Building Works in Residential Premises) (Remission) (Amendment) Order 2013 and shall come into operation on 1st January 2014.

Amendment of paragraph 2

2. Paragraph 2 of the Property Tax (Building Works in Residential Premises) (Remission) Order (O 12) (referred to in this Order as the principal Order) is amended by deleting the full-stop at the end of the definition of “building plans” and substituting a semi-colon, and by inserting immediately thereafter the following definition:

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

Amendment of paragraph 4

3. Paragraph 4 of the principal Order is amended —

- (a) by inserting, immediately after the words “Building Authority” in paragraph 4(b) and (c), the words “or Commissioner of Building Control (as the case may be)”; and
- (b) by renumbering the paragraph as sub-paragraph (1) of that paragraph, and by inserting immediately thereafter the following sub-paragraph:

“(2) No tax shall be remitted under paragraph 3 in respect of any dwelling-house for any period of remission referred to in sub-paragraph (1) or part thereof that is on or after 1st January 2014.”.

Amendment of paragraph 5

4. Paragraph 5 of the principal Order is amended by deleting sub-paragraph (5) and substituting the following sub-paragraph:

- “(5) An application for the remission shall be made —
- (a) where the period of one year during which the dwelling-house is owner-occupied following the completion of the building works ends before 1st January 2014, within 6 months from the end of that period; and
 - (b) where the period referred to in sub-paragraph (a) ends on or after 1st January 2014, by 30th June 2014.”.

Amendment of paragraph 12

5. Paragraph 12 of the principal Order is amended —

- (a) by inserting, immediately after the word “Order” in sub-paragraph (c), the words “, or, in the case of an application by the owner under paragraph 5(5)(b), the building works were completed by a person other than that owner”; and
- (b) by renumbering the paragraph as sub-paragraph (1) of that paragraph, and by inserting immediately thereafter the following sub-paragraph:

“(2) Where any remission is revoked or does not take effect under this Order, the tax (which would otherwise be remitted) shall be payable and section 36 of the Act shall apply accordingly.”.

Miscellaneous amendments

6. The principal Order is amended —

(a) by inserting, immediately after the words “Building Authority” in the following provisions, the words “or Commissioner of Building Control (as the case may be)”:

Paragraphs 2 (definitions of “building plans” and “building works”), 3(b), 5(3) and 6(b)(ii);

(b) by deleting the words “paragraph 4(a)” in paragraph 6(b)(i) and substituting the words “paragraph 4(1)(a)”;

(c) by deleting the words “paragraph 4(b)” in paragraph 6(b)(ii) and substituting the words “paragraph 4(1)(b)”;

(d) by deleting the words “paragraph 4(c)” in paragraph 6(b)(iii) and substituting the words “paragraph 4(1)(c)”.

Made this 28th day of November 2013.

LIM SOO HOON
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(Finance) (Performance),
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[R042.002.2730.V8; AG/LLRD/SL/254/2010/11 Vol. 1]