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No. S 859

PROPERTY TAX ACT 1960

PROPERTY TAX (VALUATION BY GROSS RECEIPTS FOR HOTEL PREMISES) (AMENDMENT) ORDER 2024

In exercise of the powers conferred by section 7 of the Property Tax Act 1960, the Minister for Finance makes the following Order:

Citation and commencement

1. This Order is the Property Tax (Valuation by Gross Receipts for Hotel Premises) (Amendment) Order 2024 and comes into operation on 1 January 2025.

Amendment of paragraph 2

2. In the Property Tax (Valuation by Gross Receipts for Hotel Premises) Order 2007 (G.N. No. S 742/2007), in paragraph 2 —

(a) in the definition of “gross receipts”, replace “(Cap. 305C)” with “1972”; and

(b) replace the definition of “hotel” with —

““hotel” means any premises approved by the competent authority or authorised by the Minister for National Development under the Planning Act 1998 for use as a hotel, but excludes a hotel within a designated site within the meaning of the Casino Control Act 2006;”.

[G.N. Nos. S 696/2008; S 810/2010; S 795/2017]

Made on 4 November 2024.

LAI CHUNG HAN
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Ministry of Finance,
Singapore.*

[AG/LEGIS/SL/254/2020/2]