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No. S 877

PROPERTY TAX ACT
(CHAPTER 254)

PROPERTY TAX (VALUATION BY GROSS RECEIPTS FOR
PORT FACILITIES) (AMENDMENT) ORDER 2014

In exercise of the powers conferred by section 7 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 (Valuation by Gross Receipts for Port Facilities) (Amendment) Order 2014 and shall come into operation on 1 January 2015.

Amendment of paragraph 7

2. Paragraph 7 of the Property Tax (Valuation by Gross Receipts for Port Facilities) Order (O 2) is amended by deleting sub-paragraph (b) and substituting the following sub-paragraph:

“(b) where the port facility or any part thereof is, or was in the calendar year immediately preceding the year of assessment, leased out by PSA Corporation Ltd; or”.

[G.N. Nos. S 147/2005; S 397/2005]

Made on 26 December 2014.

LIM SOO HOON
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(Finance) (Performance),
Ministry of Finance,
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