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No. S 878

PROPERTY TAX ACT (CHAPTER 254)

PROPERTY TAX (VALUATION BY GROSS RECEIPTS FOR JURONG PORT) (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 Jurong Port) (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 Jurong Port) Order (O 18) 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 Jurong Port Pte Ltd or JTC; or".

Made on 26 December 2014.

LIM SOO HOON

Permanent Secretary (Finance) (Performance), Ministry of Finance, Singapore.

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