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**No. S 879**

PROPERTY TAX ACT  
(CHAPTER 254)

PROPERTY TAX (VALUATION BY GROSS RECEIPTS FOR  
COSCO-PSA 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 COSCO-PSA 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 COSCO-PSA Port Facilities) Order 2005 (G.N. No. S 146/2005) 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 COSCO-PSA; or”.

*[G.N. No. S 406/2005]*

Made on 26 December 2014.

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

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