

**PROPERTY TAX ACT  
(CHAPTER 254, SECTION 6(5A))**

**PROPERTY TAX (BUILDING WORKS IN RESIDENTIAL  
PREMISES) (REMISSION) ORDER**

**ARRANGEMENT OF PARAGRAPHS**

**Paragraph**

1. Citation
2. Definitions
3. Remission of tax in respect of dwelling-house for specified period
4. Periods during which tax in respect of dwelling-house remitted
5. Owner of dwelling-house to apply for remission of tax
6. Remission to take effect from date on which Comptroller receives notice of submission of plans
7. Extension of time for notice
8. Comptroller to inform applicant of approval of remission
9. No remission of tax where name of owner not in Valuation List
10. No remission of tax during period dwelling-house is occupied
11. Remission to terminate on cessation of approval for building works
12. Cases where remission not to be granted

---

[1st April 1991]

**Citation**

1. This Order may be cited as the Property Tax (Building Works in Residential Premises) (Remission) Order.

**Definitions**

2. In this Order —

“Building Authority” has the same meaning as in the Building Control Act [Cap. 29];

“owner-occupied”, in relation to a dwelling-house, means a dwelling-house occupied for residential purposes by the person, not being a company or association or a body of

persons, whose name appears in the Valuation List as the owner of that property;

“building works” means any work requiring the approval of the Building Authority or Commissioner of Building Control (as the case may be) under Part II of the Building Control Act;

*[S 728/2013 wef 01/01/2014]*

“building plans” means the plans of the building works requiring the approval of the Building Authority or Commissioner of Building Control (as the case may be) under Part II of the Building Control Act;

*[S 728/2013 wef 01/01/2014]*

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

*[S 728/2013 wef 01/01/2014]*

### **Remission of tax in respect of dwelling-house for specified period**

3. Subject to this Order, the tax payable in respect of a dwelling-house shall be remitted for the period referred to in paragraph 4 where —

- (a) the dwelling-house is vacant during the period of remission;
- (b) building plans in respect of building works to the dwelling-house have been submitted and approved by the Building Authority or Commissioner of Building Control (as the case may be);

*[S 728/2013 wef 01/01/2014]*

- (c) the building works to the dwelling-house in accordance with the building plans have been completed; and
- (d) the dwelling-house is owner-occupied for a period of not less than one year following the completion of the building works.

### **Periods during which tax in respect of dwelling-house remitted**

4.—(1) Subject to paragraph 6, the tax payable in respect of the dwelling-house referred to in paragraph 3 shall be remitted during the following periods:

- (a) in any case where building plans have been submitted to the Building Authority for approval and the dwelling-house has been vacated before 1st April 1991, from 1st April 1991 until 31st March 1993 or the date of completion of the building works, whichever is the earlier;
- (b) in any case where building plans are submitted to the Building Authority or Commissioner of Building Control (as the case may be) for approval on or after 1st April 1991 and the dwelling-house is vacant at that time, from the date of submission of the building plans until the date of expiry of a period of two years therefrom or until the date of completion of the building works, whichever is the earlier;

*[S 728/2013 wef 01/01/2014]*

- (c) in any case (other than in sub-paragraph (a)) where the dwelling-house is vacated after the building plans have been submitted to the Building Authority or Commissioner of Building Control (as the case may be), from the date of vacation until the date of expiry of a period of two years therefrom or until the date of completion of the building works, whichever is the earlier.

*[S 728/2013 wef 01/01/2014]*

*[S 728/2013 wef 01/01/2014]*

(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.

*[S 728/2013 wef 01/01/2014]*

### **Owner of dwelling-house to apply for remission of tax**

**5.—(1)** The owner of a dwelling-house may apply for the remission of tax in such form as the Comptroller may determine and in accordance with the provisions of this Order.

(2) Where the building plans have been submitted to the Building Authority for approval before 1st April 1991, the owner shall, within one month from that date, give notice thereof in writing to the Comptroller.

(3) Where the building plans are submitted to the Building Authority or Commissioner of Building Control (as the case may be) for approval on or after 1st April 1991, the owner shall, within one month of the date of submission of the building plans, give notice thereof in writing to the Comptroller.

*[S 728/2013 wef 01/01/2014]*

(4) In giving notice under sub-paragraphs (2) and (3), the owner shall give a written undertaking that the dwelling-house will be owner-occupied after the completion of the building works.

(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.

*[S 728/2013 wef 01/01/2014]*

### **Remission to take effect from date on which Comptroller receives notice of submission of plans**

6. Where notice of the submission of the building plans for approval or the written undertaking referred to in paragraph 5 is not given within the specified time, and the Comptroller has not allowed an extension of time under paragraph 7, the remission under this Order shall only have effect from the date on which the Comptroller has received that notice or undertaking until the earlier of the following dates:

(a) the date of completion of the building works; or

(b) the date of expiry of the period of two years commencing —

(i) from 1st April 1991, in any case referred to in paragraph 4(1)(a);

*[S 728/2013 wef 01/01/2014]*

(ii) from the date of submission of building plans to the Building Authority or Commissioner of Building

Control (as the case may be) in any case referred to in paragraph 4(1)(b);

*[S 728/2013 wef 01/01/2014]*

(iii) from the date the dwelling-house is vacated in any case referred to in paragraph 4(1)(c).

*[S 728/2013 wef 01/01/2014]*

### **Extension of time for notice**

7. The Comptroller may, in his discretion, allow an extension of the time within which the notice of the date of submission of the building plans referred to in paragraph 5(2) or (3) or the written undertaking referred to in paragraph 5(4) is to be given or the application for remission referred to in paragraph 5(5) is to be made.

### **Comptroller to inform applicant of approval of remission**

8.—(1) Where an application for remission has been approved, the Comptroller shall inform the applicant in writing of the approval and of the period of remission.

(2) If the Comptroller is satisfied that the owner has complied with the provisions of this Order, the Comptroller shall approve the application for remission and refund to the owner any property tax which has been paid in respect of the period of remission.

### **No remission of tax where name of owner not in Valuation List**

9.—(1) Where the name of the owner ceases to appear in the Valuation List as the owner of the dwelling-house, he shall not be granted any remission under this Order.

(2) The purchaser, assignee or transferee of a dwelling-house undergoing building works may make an application for remission under this Order and shall —

(a) not be entitled to remission in respect of any period before the date of the agreement of sale, assignment or transfer, as the case may be;

- (b) give notice in writing, within one month of the date of the agreement of sale, assignment or transfer, that building works are being carried out in the dwelling-house;
- (c) give a written undertaking that the dwelling-house will be owner-occupied following completion of the building works; and
- (d) make his application in accordance with paragraph 5.

### **No remission of tax during period dwelling-house is occupied**

10. If the dwelling-house has been occupied during any part of the period of remission specified in paragraph 4 or 6, the owner shall not be granted the remission of the tax in respect of the period when the dwelling-house is so occupied.

### **Remission to terminate on cessation of approval for building works**

11. If the approval for the building works given under Part II of the Building Control Act [Cap. 29] ceases to be valid before the expiry of the period of remission in paragraph 4 or 6, the remission specified under this Order shall terminate on the date of such cessation.

### **Cases where remission not to be granted**

12.—(1) The remission under this Order shall not be granted or if granted shall be revoked and shall not take effect if —

- (a) the owner has not made his application for remission in accordance with paragraph 5;
- (b) the building works do not require approval under Part II of the Building Control Act;
- (c) the building works were not completed at the time of application for remission under this Order, 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;

[S 728/2013 wef 01/01/2014]

*Property Tax (Building Works in  
Residential Premises)*

**CAP. 254, O 12]**

*(Remission) Order*

[1991 Ed. p. 7

- (d) the dwelling-house was not owner-occupied by the applicant continuously for one year following the completion of the building works; or
- (e) during the period in respect of which the remission is claimed, any rent or fee is charged or received for the occupation or use of the dwelling-house or any part thereof.

*[S 728/2013 wef 01/01/2014]*

(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.

*[S 728/2013 wef 01/01/2014]*

LEGISLATIVE HISTORY  
PROPERTY TAX (BUILDING WORKS IN RESIDENTIAL  
PREMISES) (REMISSION) ORDER  
(CHAPTER 254, O 12)

This Legislative History is provided for the convenience of users of the Property Tax (Building Works in Residential Premises) (Remission) Order. It is not part of this Order.

**1. G. N. No. S 160/1991 — Property Tax (Building Works in Residential Premises) (Remission) Order 1991**

Date of commencement : 1 April 1991

**2. G.N. No. S 728/2013 — Property Tax (Building Works in Residential Premises) (Remission) (Amendment) Order 2013**

Date of commencement : 1 January 2014