

PROPERTY TAX ACT  
(CHAPTER 254, SECTION 6A)

PROPERTY TAX (VALUATION BY GROSS RECEIPTS FOR  
JURONG PORT) ORDER

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[1st January 2001]

**Citation**

1. This Order may be cited as the Property Tax (Valuation by Gross Receipts for Jurong Port) Order.

**Definitions**

2. In this Order, unless the context otherwise requires —

“gross receipts” means the sum total of —

- (a) any fees or charges derived from any port operations;  
and
- (b) any other revenue which is derived directly from the port facility;

“JTC” means the Jurong Town Corporation established under the Jurong Town Corporation Act (Cap. 150);

“Jurong Port Pte Ltd” means the Jurong Port Pte Ltd, a company incorporated under the Companies Act (Cap. 50), and its successors and assigns, by whatever name called;

“port facility” means —

- (a) Jurong Port; or
- (b) any other container terminal or wharves owned by Jurong Port Pte Ltd;

“port operations” means the operations carried out at a port facility including the handling of containers and cargo, stevedorage, dockage, pilotage, berthing, unberthing, transshipment, the provision of reefer services, the transportation of passengers by vessel, the rental of equipment and the use of the port facility or any part thereof for profit or reward.

### **Assessment of annual value**

3. Subject to the provisions of this Order, the annual value of a port facility —

- (a) for the year 2001, shall be 9% of the gross receipts arising from the port operations carried out at the port facility by JTC in 2000; and
- (b) for the year 2002 and every subsequent year, shall be 9% of the gross receipts arising from the port operations carried out at the port facility by Jurong Port Pte Ltd in the preceding calendar year.

### **Assessment of annual value for year of commencement of operations**

4. Where the annual value of a port facility is assessed in the year of commencement of its operations, the annual value shall be based on the annual equivalent of the gross receipts from the port operations carried out at the port facility for that year.

### **Gross receipts relating to period of less than one year**

5. Where the gross receipts from any port operations relate to a period of less than a year, the annual value of the port facility at which the port operations are carried out shall be based on the annual equivalent of the gross receipts from the port operations for that period.

### **Assessment of annual value for demolished port facility**

6. Where a port facility is demolished or ceases to be used as a port facility during the year in which its annual value is to be assessed, the annual value of the port facility for that year shall continue to be based on the gross receipts from the port operations carried out at the port facility in the preceding year.

### **Non-application of assessment based on gross receipts in certain circumstances**

7. The Chief Assessor may, in his discretion, determine that this Order shall not apply to the assessment of the annual value of a port facility or any part thereof —

- (a) for the year following the year in which that port facility or any part thereof is demolished or ceases to be used as a port facility;
- (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

*[S 878/2014 wef 01/01/2015]*

- (c) where the port facility or any part thereof has not been used by Jurong Port Pte Ltd as a port facility.

### **Statement of gross receipts**

8. Jurong Port Pte Ltd shall furnish to the Chief Assessor by 1st July of each year, a statement certified by its chief financial officer showing its gross receipts from the port operations carried out by Jurong Port Pte Ltd in the preceding year.

*[G.N. No. S 14/2003]*

LEGISLATIVE HISTORY  
PROPERTY TAX (VALUATION BY GROSS RECEIPTS FOR  
JURONG PORT) ORDER  
(CHAPTER 254, O 18)

This Legislative History is provided for the convenience of users of the Property Tax (Valuation by Gross Receipts for Jurong Port) Order. It is not part of this Order.

**1. G. N. No. S 14/2003 — Property Tax (Valuation by Gross Receipts for Jurong Port) Order 2003**

Date of commencement : 1 January 2001

**2. 2004 Revised Edition — Property Tax (Valuation by Gross Receipts for Jurong Port) Order**

Date of operation : 31 December 2004

**3. G.N. No. S 878/2014 — Property Tax (Valuation by Gross Receipts for Jurong Port) (Amendment) Order 2014**

Date of commencement : 1 January 2015