

PROPERTY TAX ACT  
(CHAPTER 254, SECTION 6(5B))

PROPERTY TAX (EXEMPTION OF LAND UNDER  
DEVELOPMENT) ORDER

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[1st May 2001]

**Citation**

1. This Order may be cited as the Property Tax (Exemption of Land under Development) Order.

**Definitions**

2. In this Order —

“approved building project” means a building project approved by the Minister under paragraph 4;

“CSC” means a certificate of statutory completion in respect of a building issued by the Commissioner of Building Control under section 21(1) of the Building Control Act (Cap. 29) and, where more than one CSC is issued in respect of a building, means the first CSC so issued;

“owner” means the owner of vacant land on which an approved building project is being or is to be constructed;

“TOP” means the temporary occupation permit in respect of a building issued by the Commissioner of Building Control under section 21(2) of the Building Control Act (Cap. 29) and, where more than one TOP is issued in respect of a building, means the first TOP so issued.

### **Application of this Order**

3. This Order shall apply to vacant land —

- (a) on which an approved building project is being or is to be constructed; and
- (b) where the date of commencement of foundation works of that approved building project is on or after 1st May 2001.

### **Approved building project**

4.—(1) An owner of vacant land may, in such form as the Minister may require, apply to the Minister for a building project on that land to be approved for the purposes of this Order.

(2) An application referred to in sub-paragraph (1) shall be made within 6 months of the date of written permission granted under the Planning Act (Cap. 232) to develop the building project or within such longer period as the Minister may, in his discretion, allow.

(2A) Despite sub-paragraph (2), no application may be made after 31 March 2017.

*[S 227/2015 wef 21/04/2015]*

(3) An owner referred to in sub-paragraph (1) shall, for the purposes of his application, furnish to the Minister such other information at such time as the Minister may require.

(4) Upon considering an application referred to in sub-paragraph (1) and any information provided under sub-paragraph (3), the Minister may, in his discretion, approve a building project for the purposes of this Order.

## **Exemption**

5. Subject to the provisions of this Order, any vacant land to which this Order applies shall be exempt from tax for the period commencing on the date of commencement of the foundation works until the earlier of —

- (a) the date of expiry of a period of 3 years from the date of commencement of the foundation works; or
- (b) the date of issue of the TOP for the building or, where TOP is not issued, the date of the CSC.

## **Claim for exemption**

6.—(1) An owner of vacant land which qualifies for exemption from tax under paragraph 5 shall, in such form as the Comptroller may require, submit to the Comptroller a claim for exemption from tax under this Order.

(2) A claim referred to in sub-paragraph (1) shall be made within 6 months of the commencement of foundation works or within such longer period as the Comptroller may, in his discretion, allow.

(3) An owner shall, in a claim referred to in sub-paragraph (1), state —

- (a) the date of commencement of the foundation works of the approved building project; and
- (b) the period in respect of which exemption from tax under this Order is claimed.

## **Delay in claim for exemption**

7. Where a claim for exemption from tax is made to the Comptroller after the period referred to in paragraph 6(2), and the Comptroller does not accept the owner's reason for the delay, the exemption from tax under this Order shall be from a date 6 months before the date on which the Comptroller received that application until the earlier of —

- (a) the date of expiry of the period of 3 years from the date of commencement of the foundation works; or

- (b) the date of issue of the TOP for the building or, where TOP is not issued, the date of the CSC.

### **Disqualification from exemption**

**8.** No vacant land shall be exempt from tax under this Order if —

- (a) there is no valid written permission to develop the land under section 14 of the Planning Act (Cap. 232) or no valid permit to commence or carry out building works under section 7 of the Building Control Act (Cap. 29) for the period in respect of which exemption is claimed; or
- (b) during the period in respect of which the exemption is claimed, any rent or fee is charged by the owner for the use of the land or the buildings on the land, or any part thereof.

### **Exemption for vacant land developed in phases**

**9.**—(1) Where vacant land is developed in phases, the exemption from tax under this Order may, at the discretion of the Comptroller, be granted phase by phase so that only such part of the land that is being developed in a phase shall be exempt from tax and the Comptroller may apportion the annual value of the land for the purpose of the exemption.

(2) Sub-paragraph (1) shall not apply to a building that is being constructed in stages or phases.

### **Exemption to cease upon certain events**

**10.** An exemption from tax under this Order shall cease if, and from the date of —

- (a) the written permission to develop the land under section 14 of the Planning Act (Cap. 232) or the permit to commence or carry out building works under section 7 of the Building Control Act ceases to be valid; or
- (b) the circumstances which qualified the owner for the exemption have changed.

**Purchaser to enjoy remaining period of exemption**

11. Where vacant land that is exempt from tax under this Order is sold, assigned or transferred, the purchaser, assignee or transferee of the land shall only be entitled to the benefits of the exemption for the period of exemption remaining at the date of the agreement of sale, assignment or transfer.

*[G.N. No. S 243/2001]*

LEGISLATIVE HISTORY  
PROPERTY TAX (EXEMPTION OF LAND UNDER  
DEVELOPMENT) ORDER  
(CHAPTER 254, O 5)

This Legislative History is provided for the convenience of users of the Property Tax (Exemption of Land under Development) Order. It is not part of this Order.

**1. G. N. No. S 243/2001 — Property Tax (Exemption of Land under Development) Order 2001**

Date of commencement : 27 April 2001

**2. 2003 Revised Edition — Property Tax (Exemption of Land under Development) Order**

Date of operation : 31 January 2003

**3. G. N. No. S 227/2015 — Property Tax (Exemption of Land under Development) (Amendment) Order 2015**

Date of commencement : 21 April 2015