

---

---

First published in the *Government Gazette*, Electronic Edition, on 10 March 2020 at 5 pm.

## No. S 155

### PROPERTY TAX ACT (CHAPTER 254)

### PROPERTY TAX (COMMERCIAL PROPERTIES) (REMISSION) ORDER 2020

#### ARRANGEMENT OF PARAGRAPHS

##### Paragraph

1. Citation and commencement
  2. Remission of tax
  3. Exceptions
- 

In exercise of the powers conferred by section 6(8) of the Property Tax Act, the Minister for Finance makes the following Order:

#### **Citation and commencement**

1. This Order is the Property Tax (Commercial Properties) (Remission) Order 2020 and comes into operation on 10 March 2020.

#### **Remission of tax**

2.—(1) Subject to sub-paragraphs (2) and (3), the amount of the tax in the second column of the following table that is payable for the year 2020 in respect of the premises specified in the first column opposite that amount, is remitted:

<i>First column</i>	<i>Second column</i>
1. A hotel room or hotel function room	30% of the amount of the tax
2. The following: (a) the part of a carpark in a building or development that is or has a registered hotel, that corresponds (in accordance with sub-paragraph (4)) to all the hotel rooms and hotel function rooms of the registered hotel; (b) any other premises of the registered hotel that are used or intended to be used for or in connection with the operation of the registered hotel (such as a gymnasium), other than as accommodation for staff; but excluding any premises in item 1	15% of the amount of the tax
3. Any serviced apartment or serviced apartment function room, but excluding any premises in item 12	30% of the amount of the tax
4. The following: (a) the part of a carpark in a building or development that has serviced apartments, that corresponds (in accordance with sub-paragraph (4)) to all the serviced apartments and serviced apartment function rooms in the building or development, but excluding any premises in item 12;	15% of the amount of the tax

<i>First column</i>	<i>Second column</i>
(b) any other premises in the building or development that are used or intended to be used for or in connection with the operation of the serviced apartments and serviced apartment function rooms (such as a gymnasium for guests of the serviced apartments), other than as accommodation for staff; but excluding any premises in items 3 and 12	
<p>5. Any premises of the following that are used or intended to be used for business meetings, incentive travel, conventions and exhibitions (called in this table MICE premises):</p> <p>(a) Suntec Singapore Convention and Exhibition Centre;</p> <p>(b) Singapore Expo;</p> <p>(c) Changi Exhibition Centre</p>	30% of the amount of the tax
<p>6. The following:</p> <p>(a) the part of a carpark in a place mentioned in item 5(a), (b) or (c), that corresponds (in accordance with sub-paragraph (4)) to the MICE premises in that place;</p> <p>(b) any other premises in a place mentioned in item 5(a), (b) or (c), that are used or intended to be used for or in connection with the operation of the MICE premises in that place</p>	15% of the amount of the tax

<i>First column</i>	<i>Second column</i>
<p>7. All the premises of the following, excluding a hotel:</p> <p>(a) Changi Airport;</p> <p>(b) Singapore Cruise Centre;</p> <p>(c) Marina Bay Cruise Centre Singapore;</p> <p>(d) Tanah Merah Ferry Terminal</p>	<p>15% of the amount of the tax</p>
<p>8. Any premises that —</p> <p>(a) are used or intended to be used as —</p> <p>(i) a backpackers' hostel, boarding house, guest house or students' hostel that is not a hotel;</p> <p>(ii) a hotel that is not a registered hotel;</p> <p>(iii) a shop or warehouse retail building;</p> <p>(iv) a restaurant;</p> <p>(v) a sports and recreation building;</p> <p>(vi) an amusement centre;</p> <p>(vii) a cinema or theatre;</p> <p>(viii) a medical clinic, medical centre, hospital, nursing home, hospice, place of rehabilitation or convalescent home;</p> <p>(ix) a child care centre or kindergarten;</p>	<p>15% of the amount of the tax</p>

<i>First column</i>	<i>Second column</i>
<p>(x) a school; or</p> <p>(xi) a driving school; and</p> <p>(b) are not used for any excluded purpose (except as described in item 9(b)), whether together with the purpose in paragraph (a) or otherwise,</p> <p>but excluding any premises mentioned in item 12</p>	
<p>9. The following:</p> <p>(a) the part of a carpark in the same building or development as any of the premises in item 8, that corresponds (in accordance with sub-paragraph (4)) to those premises;</p> <p>(b) any other premises in the same building or development as any of the premises in item 8, that are used or intended to be used for or in connection with the operation of the second-mentioned premises, other than as accommodation for staff</p>	15% of the amount of the tax
10. A purpose-built workers' dormitory	15% of the amount of the tax

<i>First column</i>	<i>Second column</i>
11. Premises of a tourist attraction, including any premises used or intended to be used for or in connection with the operation of the tourist attraction, but excluding any premises in item 12 and any premises used whether wholly or partly for an excluded purpose	15% of the amount of the tax
12. All the premises of the following: (a) Marina Bay Sands; (b) Resorts World Sentosa	10% of the amount of the tax

(2) Where any premises in the first column of the table in sub-paragraph (1) (other than items 7 and 12) are such premises for only a part of the year 2020, the amount of the remitted tax set out opposite those premises in the second column of the table is pro-rated according to the proportion that that part of the year bears to the entire year.

(3) The remission of tax under sub-paragraph (1) in respect of any premises is subject to the condition that the premises —

- (a) are permitted to be used for the purpose for which they are used or intended to be used under a written permission given under section 14 of the Planning Act (Cap. 232);
- (b) are permitted by a notification under section 21(6) of the Planning Act to be used for that purpose; or
- (c) were used for that purpose on 1 February 1960 and have not been put to any other use since that date, and such use is not the subject of a written permission mentioned in sub-paragraph (a) or a notification in sub-paragraph (b).

(4) In this paragraph, the part of a carpark in a building, development or place that corresponds to any specified premises is computed by the formula  $\frac{A}{B}$ , where —

- (a) A is the gross floor area of the specified premises; and

---

---

(b) B is the gross floor area of the building, development or place.

(5) In this paragraph, premises are used for an excluded purpose if they are used —

- (a) for any residential, industrial or agricultural purpose;
- (b) as an office;
- (c) as a business or science park;
- (d) as a petrol station;
- (e) as a warehouse; or
- (f) as a facility that is for the exclusive use of occupiers of particular premises, whether with or without their guests.

*Examples*

1. Canteen for the exclusive use of the staff of an organisation working in a building.
2. Gymnasium for the exclusive use of residents of residential premises.

(6) For the purpose of sub-paragraph (5)(a), premises are not used for a residential purpose if they are used as —

- (a) accommodation facilities within a sports and recreation building;
- (b) a child care centre or kindergarten;
- (c) a nursing home, hospice, place of rehabilitation or convalescent home;
- (d) a backpackers' hostel, boarding house, guest house or students' hostel that is not a hotel;
- (e) a hotel;
- (f) serviced apartments; or
- (g) a purpose-built workers' dormitory.

(7) In this paragraph —

“amusement centre”, “child care centre”, “cinema”, “confectionery”, “convalescent home”, “nursing home”, “office”, “restaurant”, “sports and recreation building”, “take-away foodshop”, “theatre” and “warehouse retail building” have the meanings given by the Planning (Use Classes) Rules (Cap. 232, R 2);

“hotel” has the meaning given by the Hotels Act (Cap. 127);

“hotel function room” means any hall, ballroom or function room situated in a registered hotel that is used or intended to be used for holding a meeting, a conference, a seminar, a course or an exhibition or for the purpose of serving meals;

“hotel room” means any guest room, suite or dormitory space in a registered hotel;

“purpose-built workers’ dormitory” means any premises licensed under the Foreign Employee Dormitories Act 2015 (Act 3 of 2015), the licensed operator of which is not the employer or prospective employer of its residents;

“registered hotel” means a hotel registered under the Hotels Act, but excludes a hotel within any premises in item 12 of the table in paragraph (1);

“school” —

(a) means any institution for teaching, training or imparting knowledge or skill; and

(b) includes a tuition centre, language school, computer school, art school, music school, dance school, acting school, speech and drama school, child development centre and play school;

“serviced apartment function room” means any hall, ballroom or function room situated in a building or development with serviced apartments —

(a) that is used or intended to be used for holding a meeting, a conference, a seminar, a course or an exhibition or for the purpose of serving meals; and



- 
- 
- (b) that is operated in connection with the operation of the serviced apartments;

“shop” —

- (a) means premises used for the carrying on of any trade or business the primary purpose of which is the sale of goods or foodstuff by retail or the provision of services; and
- (b) includes premises used as a furniture shop, department store, pawnshop, dispensary, beauty salon, ticket agency, travel agency, confectionery or take-away foodshop.

### **Exceptions**

3. This Order does not apply to —

- (a) any premises owned by any statutory board for which payment in lieu of tax is made under section 6(11) of the Act; and
- (b) any building or part of a building situated or being erected on any land where the annual value of that property has been assessed as if it were vacant land under section 2(3)(b) of the Act.

Made on 10 March 2020.

TAN CHING YEE  
*Permanent Secretary,  
Ministry of Finance,  
Singapore.*

[R050.003.0002.V14; AG/LEGIS/SL/254/2020/3 Vol. 1]