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No. S 677

PROPERTY TAX ACT (CHAPTER 254)

PROPERTY TAX (PRESCRIBED STRUCTURAL NETWORKS) REGULATIONS 2008

ARRANGEMENT OF REGULATIONS

Regulation

1. Citation and commencement
 2. Prescribed structural networks
The Schedule
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In exercise of the powers conferred by the definition of “prescribed structural network” in section 2(1) of the Property Tax Act, the Minister for Finance hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Property Tax (Prescribed Structural Networks) Regulations 2008 and shall come into operation on 1st January 2009.

Prescribed structural networks

2. The structural networks prescribed for the purposes of the Act are specified in the Schedule.

THE SCHEDULE

Regulation 2

PRESCRIBED STRUCTURAL NETWORKS

1. Any electricity system (as defined in the Electricity Act (Cap. 89A)), including any tunnel allowing access to, or otherwise facilitating the maintenance or replacement of, any part of the electricity system.

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THE SCHEDULE — *continued*

2. Any gas supply system (as defined in the Gas Act (Cap. 116A) but whether or not owned by, or under the management or control of, a gas transporter), including all onshore receiving facilities (and offshore gas transmission pipelines leading thereto), liquefied natural gas terminals and gas production plants, associated therewith.

3. Any water system comprising water-retaining structures, pumping stations, pipes, water fittings, apparatus and appliances used, whether directly or indirectly, for the supply of water, including any pipes by which seawater is channelled to a desalination plant for desalination.

4. Any telecommunication system (as defined in the Telecommunications Act (Cap. 323)).

5. Any rapid transit system, or other railway under the Rapid Transit Systems Act (Cap. 263A), whether or not the operation of such system is regulated under that Act.

6. Any district cooling system used for the provision of district cooling services, whether or not the provision of those services are regulated under the District Cooling Act (Cap. 84A), and any similar system by which seawater is used in connection with the cooling of machinery.

7. Any cable car or chairlift system.

8. Any network by which any product, material, waste or utility is conveyed between —

(a) plants;

(b) any storage terminal and any plant;

(c) any storage terminal and any jetty; or

(d) any plant and any jetty,

whether such plants and storage terminals are underground or overground.

9. Any service corridor supporting any network referred to in item 8.

10. Any pipeline, whether underground or overground, by which fuel is conveyed to the fuel hydrant system of any airport (as defined in the Civil Aviation Authority of Singapore Act (Cap. 41)).

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Made this 24th day of December 2008.

TEO MING KIAN
*Permanent Secretary,
Ministry of Finance,
Singapore.*

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