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No. S 691

**PROPERTY TAX ACT
(CHAPTER 254)**

**PROPERTY TAX
(RATES FOR RESIDENTIAL PREMISES)
ORDER 2013**

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In exercise of the powers conferred by sections 9(2) and 19(12) of the Property Tax Act, the Minister for Finance hereby makes the following Order:

PART I
DEFINITIONS

Citation and commencement

1. This Order may be cited as the Property Tax (Rates for Residential Premises) Order 2013 and shall come into operation on 1st January 2014.

Residential premises

2.—(1) In this Order, subject to sub-paragraph (2), “residential premises” means any building, flat or tenement, or any part thereof, principally used for residential purposes.

(2) Where any building, flat or tenement, or any part thereof, referred to in sub-paragraph (1) is used for any period as any of the following and for which planning permission has been given by the competent authority under the Planning Act 1998, it shall not be “residential premises” for the duration of that period:

- (a) accommodation facilities within any sports and recreational club;
- (b) a chalet;
- (c) a child care centre, students care centre, or kindergarten;
- (d) a welfare home;
- (e) a hospital, hospice, or place for rehabilitation, convalescence, nursing care or other similar purpose;
- (f) a hotel, backpackers’ hostel, boarding house, or guest house;
- (g) a serviced apartment;
- (h) staff quarters that are part of any property exempted from tax under section 6(6) of the Act;
- (i) a students’ boarding house or hostel;
- (j) a workers’ dormitory.

[S 299/2022 wef 31/12/2021]

Owner of residential premises

3. For the purposes of this Order, an individual is an owner of residential premises if his name appears in the Valuation List as the owner of the residential premises.

Owner-occupation

4.—(1) For the purposes of this Order, whether residential premises are owner-occupied shall be determined in accordance with this paragraph.

(2) Residential premises are owner-occupied if they are or are to be principally used or occupied as such by the owner of the residential premises.

(3) Notwithstanding sub-paragraph (2), upon the demise of the owner, the residential premises shall continue to be regarded as owner-occupied for the period immediately following the demise of the owner up to and including the earlier of the following, if all the conditions specified in sub-paragraph (4) are satisfied:

(a) the date on which the residential premises are transferred to —

(i) a beneficiary under a will made by the owner; or

(ii) a person entitled to succeed beneficially to the residential premises under any written law in consequence of the death of the owner as intestate;

(b) 2 years after the date of demise of the owner.

(4) The conditions referred to in sub-paragraph (3) are as follows:

(a) the tax rates specified in Part 1 of the Schedule were already being applied to the residential premises in accordance with paragraph 6(2) immediately before the demise of the owner;

[S 299/2022 wef 01/01/2023]

(b) the residential premises are not leased, licensed or otherwise let to any person during the period specified in sub-paragraph (3).

(5) Subject to sub-paragraphs (6) and (7), where 2 individuals are married to each other and there are 2 or more residential premises of which the 2 individuals or either of them is the owner, then —

- (a) only one of those premises that is owner-occupied by both or one of them as residential premises shall, at the option of the Comptroller, be regarded as residential premises that are owner-occupied; and
- (b) the other residential premises shall be regarded as residential premises that are not owner-occupied.

(6) Where an individual referred to in sub-paragraph (5), being also an owner of any residential premises referred to in that sub-paragraph, satisfies the Comptroller in such manner as the Comptroller may direct that —

- (a) the 2 individuals referred to in that sub-paragraph are separated pursuant to an order of court or deed of separation; and
- (b) the 2 of them are living apart,

then, for so long as they remain separated and live apart, each of the residential premises principally used or occupied by each of them as such shall be regarded as residential premises that are owner-occupied.

(7) Where an owner of residential premises satisfies the Comptroller in such manner as the Comptroller may direct that —

- (a) the owner has more than one lawful spouse; and
- (b) each of the spouses principally uses or occupies different residential premises of the owner as such,

each of the residential premises referred to in sub-paragraph (b) shall be regarded as residential premises that are owner-occupied.

(8) In this paragraph, 2 persons shall not be regarded as being married to each other, and a person shall not be regarded as being a lawful spouse of another, except where recognised as such under and in accordance with any applicable law or custom in Singapore.

PART II

PRESCRIBED CLASSES AND APPLICABLE RATES

Prescribed classes of properties

5. The prescribed classes of properties to which this Order applies are as follows:

- (a) residential premises that are owner-occupied;
- (b) residential premises that are not owner-occupied.

Tax payable in respect of owner-occupied residential premises

6.—(1) The tax payable per annum in respect of any residential premises that are owner-occupied shall be at the rates specified in Part 1 of the Schedule on every dollar of the annual value thereof, as from (and including) 1 January 2025 or the date on which the residential premises become owner-occupied, whichever is the later.

[S 299/2022 wef 01/01/2023]

[S 1070/2024 wef 01/01/2025]

(2) Notwithstanding sub-paragraph (1), the rates referred to therein shall not be applied to any premises unless the owner thereof satisfies the Comptroller, in such manner as the Comptroller may direct, that the premises are residential premises that are owner-occupied in accordance with paragraph 4.

Tax payable in respect of residential premises that are not owner-occupied

7. The tax payable per annum in respect of any residential premises that are not owner-occupied shall be at the rates specified in Part 2 of the Schedule on every dollar of the annual value thereof, as from and including 1 January 2023 or the date on which the residential premises that are owner-occupied cease to be owner-occupied, whichever is the later.

[S 299/2022 wef 01/01/2023]

Notices

8. A notice referred to in section 19(9) of the Act is not required to be given in any of the following circumstances:

- (a) without prejudice to paragraph 6(2), where the change in the prescribed class of the property is from residential premises that are not owner-occupied, to residential premises that are owner-occupied;
- (b) for the avoidance of doubt, where there is a change in the prescribed class of the property by virtue only of the coming into operation of this Order.

[S 299/2022 wef 31/12/2021]

Revocation

9. The following Orders are revoked:

- (a) the Property Tax (Owner-Occupied Wood and Attap Dwelling-house) Order (O 1);
- (b) the Property Tax (Rates) Order (O 9);
- (c) the Property Tax (Rate for Owner-Occupied Residential Premises) Order (O 10).

THE SCHEDULE

Paragraphs 4(4), 6(1) and 7

PART 1

RATES FOR RESIDENTIAL PREMISES THAT ARE OWNER-OCCUPIED

<i>First column</i>	<i>Second column</i>
<i>Annual value</i>	<i>Rates of tax for the year 2025 and subsequent years</i>
1. For every dollar of the first \$12,000	0%
2. For every dollar of the next \$28,000	4%
3. For every dollar of the next \$10,000	6%
4. For every dollar of the next \$25,000	10%
5. For every dollar of the next \$10,000	14%
6. For every dollar of the next \$15,000	20%
7. For every dollar of the next \$40,000	26%

THE SCHEDULE — *continued*

- | | |
|---|-----|
| 8. For every dollar in excess
of \$140,000 | 32% |
|---|-----|

[S 1070/2024 wef 01/01/2025]

PART 2

RATES FOR RESIDENTIAL PREMISES THAT
ARE NOT OWNER-OCCUPIED

<i>First column</i>		<i>Second column</i>
<i>Annual value</i>	<i>Rates of tax for the year 2023</i>	<i>Rates of tax for the year 2024 and subsequent years</i>
1. For every dollar of the first \$30,000	11%	12%
2. For every dollar of the next \$15,000	16%	20%
3. For every dollar of the next \$15,000	21%	28%
4. For every dollar in excess of \$60,000	27%	36%

[S 299/2022 wef 01/01/2023]

Made this 12th day of November 2013.

PETER ONG
*Permanent Secretary,
 Ministry of Finance,
 Singapore.*

[MOF R 50.3.0002.Pt 6.V2; AG/LLRD/SL/254/2010/4 Vol. 1]