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**No. S 692**

PROPERTY TAX ACT  
(CHAPTER 254)

PROPERTY TAX  
(RATES FOR NON-RESIDENTIAL PREMISES)  
ORDER 2013

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation and commencement
  2. Definition
  3. Prescribed class of premises
  4. Tax payable in respect of non-residential premises
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In exercise of the powers conferred by section 9(2) of the Property Tax Act, the Minister for Finance hereby makes the following Order:

**Citation and commencement**

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

**Definition**

2. In this Order, “non-residential premises” means any property other than residential premises within the meaning of the Property Tax (Rates for Residential Premises) Order 2013 (G.N. No. S 691/2013).

**Prescribed class of premises**

3. The prescribed class of premises to which this Order applies is non-residential premises.

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**Tax payable in respect of non-residential premises**

4. The tax payable per annum in respect of any non-residential premises shall be 10% on every dollar of the annual value thereof for the year 2014 and every subsequent year.

Made this 12th day of November 2013.

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

[R 50.3.0002.Pt 6.V2; AG/LLRD/SL/254/2010/10 Vol. 1]