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**No. S 742**

PROPERTY TAX ACT  
(CHAPTER 254)

PROPERTY TAX (VALUATION BY GROSS RECEIPTS FOR  
HOTEL PREMISES) ORDER 2007

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In exercise of the powers conferred by section 7 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 (Valuation by Gross Receipts for Hotel Premises) Order 2007 and shall come into operation on 1st January 2008.

**Definitions**

2. In this Order —

“gross receipts” means —

- (a) in relation to a hotel room, gross receipts from the hotel room, including receipts from the rental of any bed in the hotel room; or

(b) in relation to a hotel food establishment or a hotel function room, gross receipts from the hotel food establishment or hotel function room,

after deducting the amount of any cess levied in respect of the receipts under any order made under section 5 of the Singapore Tourism (Cess Collection) Act (Cap. 305C);

*[S 795/2017 wef 01/01/2018]*

“hotel” means any premises registered as a hotel under the Hotels Act (Cap. 127), but excludes a hotel within a designated site within the meaning of the Casino Control Act (Cap. 33A);

*[S 810/2010 wef 30/11/2009]*

“hotel food establishment” means premises any part of which is situated in a hotel, that are used for the sale or for the preparation for sale of food and drink (including liquor) or either food or drink (including liquor), and for this purpose food and drink means any food and drink intended for human consumption, whether or not cooked;

*[S 795/2017 wef 01/01/2018]*

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

*[S 795/2017 wef 01/01/2018]*

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

### **Assessment of annual value of hotel room**

3.—(1) Subject to the provisions of this Order, the annual value of a hotel room in a hotel for any calendar year shall be —

- (a) if the hotel commences or resumes operation in that year, 25% of the annual equivalent of the total gross receipts from the room in that year; and
- (b) in any other case, 25% of the total gross receipts from the room in the preceding calendar year.

*[S 810/2010 wef 01/01/2011]*

(2) For the purposes of sub-paragraph (1)(a), where the hotel room is not made available for occupation by guests of the hotel at any time in the calendar year after the hotel commences or resumes operation, the annual value of the room for that year shall be 25% of the annual equivalent of the total gross receipts from a comparable hotel room in that hotel in that year.

*[S 810/2010 wef 01/01/2011]*

*[S 795/2017 wef 01/01/2018]*

(3) For the purposes of sub-paragraph (1)(b), where the hotel room is added to the hotel in the calendar year or is not made available for occupation by guests of the hotel at any time in that year, the annual value of the room for that year shall be 25% of the total gross receipts from a comparable hotel room in that hotel in that year or the preceding calendar year, as determined by the Chief Assessor.

*[S 810/2010 wef 01/01/2011]*

*[S 795/2017 wef 01/01/2018]*

*[S 795/2017 wef 01/01/2018]*

### **Assessment of annual value of hotel food establishment**

**3A.** Subject to the provisions of this Order, the annual value of a hotel food establishment for any calendar year is —

- (a) if the hotel food establishment commences or resumes operation in that year, 10% of the annual equivalent of the total gross receipts from the hotel food establishment in that year; or
- (b) in any other case, 10% of the total gross receipts from the hotel food establishment in the preceding calendar year.

*[S 795/2017 wef 01/01/2018]*

### **Assessment of annual value of hotel function room**

**3B.** Subject to the provisions of this Order, the annual value of a hotel function room for any calendar year is —

- (a) if the hotel function room is first used as such in that year or such use is resumed or resumes in that year, 10% of the annual equivalent of the total gross receipts from the hotel function room in that year; or

- (b) in any other case, 10% of the total gross receipts from the hotel function room in the preceding calendar year.

*[S 795/2017 wef 01/01/2018]*

### **Assessment for period of less than one year**

4. For the purpose of an assessment under paragraph 3(1)(b) or (3), 3A(b) or 3B(b), if the total gross receipts from a hotel room, a hotel food establishment or a hotel function room is for a period of less than a calendar year, the annual value of the hotel room, hotel food establishment or hotel function room (as the case may be) is to be based on the annual equivalent of the total gross receipts in that period.

*[S 795/2017 wef 01/01/2018]*

### **Statement of gross receipts**

5. Where the annual value of a hotel room in a hotel, a hotel food establishment or a hotel function room is to be assessed for any calendar year under this Order, the owner of the hotel concerned shall furnish to the Chief Assessor, in a form notified by the Chief Assessor to him, by the end of March of that year or such other month as the Chief Assessor may allow, a statement showing such gross receipts as the Chief Assessor may require for computing the annual value of the hotel room, hotel food establishment or hotel function room.

*[S 795/2017 wef 01/01/2018]*

### **Non-application of Order**

6.—(1) The annual value of a hotel room in a hotel shall not be assessed under this Order —

- (a) if the statement required under paragraph 5 for that room has not been furnished in accordance with that paragraph;
- (b) if the hotel has been leased or licensed by its owner to another and the Chief Assessor is satisfied that the owner is unable to procure from the lessee or licensee information required to furnish the statement under paragraph 5;
- (c) if the Chief Assessor is satisfied that the statement furnished under paragraph 5 for that room is false;

- (d) if, in the opinion of the Chief Assessor, the total gross receipts shown in the statement furnished under paragraph 5 in relation to that room does not fairly reflect the total gross receipts of a comparable hotel room; or
- (e) from (and including) the date the hotel ceases operation.

*[S 795/2017 wef 01/01/2018]*

*[S 795/2017 wef 01/01/2018]*

(2) The annual value of a hotel food establishment or hotel function room shall not be assessed under this Order —

- (a) if the statement required under paragraph 5 for it has not been furnished in accordance with that paragraph;
- (b) if it has been leased or licensed by its owner to another and the Chief Assessor is satisfied that the owner is unable to procure from the lessee or licensee information required to furnish the statement under paragraph 5;
- (c) if the Chief Assessor is satisfied that the statement furnished under paragraph 5 for it is false;
- (d) if, in the opinion of the Chief Assessor, the total gross receipts shown in the statement furnished under paragraph 5 in relation to it does not fairly reflect the total gross receipts of a comparable hotel food establishment or hotel function room;
- (e) if it has no receipt in both the calendar year for which its annual value is assessed and the preceding calendar year; or
- (f) from (and including) the date the hotel concerned ceases operation.

*[S 795/2017 wef 01/01/2018]*

## **Revocation**

7. The Property Tax (Valuation by Gross Receipts for Hotel Premises) Order (O 4) is revoked.

Made this 27th day of December 2007.

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

[MOF R42.14.0001 V3; AG/LEG/SL/254/2002/1 Vol. 3]