

Property Tax (Building Works in Residential Premises) (Remission) Order

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PROPERTY TAX ACT

(CHAPTER 254, SECTION 6(5A))

PROPERTY TAX (BUILDING WORKS IN RESIDENTIAL PREMISES)
(REMISSION) ORDER

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G.N. No. S 160/1991

REVISED EDITION 1991

(25th March 1992)

[1st April 1991]

Citation

1. This Order may be cited as the Property Tax (Building Works in Residential Premises) (Remission) Order.

Definitions

2. In this Order —

“Building Authority” has the same meaning as in the Building Control Act [Cap. 29];

“owner-occupied”, in relation to a dwelling-house, means a dwelling-house occupied for residential purposes by the person, not being a company or association or a body of persons, whose name appears in the Valuation List as the owner of that property;

“building works” means any work requiring the approval of the Building Authority or Commissioner of Building Control (as the case may be) under Part II of the Building Control Act;

[S 728/2013 wef 01/01/2014]

“building plans” means the plans of the building works requiring the approval of the Building Authority or Commissioner of Building Control (as the case may be) under Part II of the Building Control Act;

[S 728/2013 wef 01/01/2014]

“Commissioner of Building Control” has the same meaning as in the Building Control Act (Cap. 29).

[S 728/2013 wef 01/01/2014]

Remission of tax in respect of dwelling-house for specified period

3. Subject to this Order, the tax payable in respect of a dwelling-house shall be

remitted for the period referred to in paragraph 4 where —

- (a) the dwelling-house is vacant during the period of remission;
- (b) building plans in respect of building works to the dwelling-house have been submitted and approved by the Building Authority or Commissioner of Building Control (as the case may be);
[S 728/2013 wef 01/01/2014]
- (c) the building works to the dwelling-house in accordance with the building plans have been completed; and
- (d) the dwelling-house is owner-occupied for a period of not less than one year following the completion of the building works.

Periods during which tax in respect of dwelling-house remitted

4.—(1) Subject to paragraph 6, the tax payable in respect of the dwelling-house referred to in paragraph 3 shall be remitted during the following periods:

- (a) in any case where building plans have been submitted to the Building Authority for approval and the dwelling-house has been vacated before 1st April 1991, from 1st April 1991 until 31st March 1993 or the date of completion of the building works, whichever is the earlier;
- (b) in any case where building plans are submitted to the Building Authority or Commissioner of Building Control (as the case may be) for approval on or after 1st April 1991 and the dwelling-house is vacant at that time, from the date of submission of the building plans until the date of expiry of a period of two years therefrom or until the date of completion of the building works, whichever is the earlier;
[S 728/2013 wef 01/01/2014]
- (c) in any case (other than in sub-paragraph (a)) where the dwelling-house is vacated after the building plans have been submitted to the Building Authority or Commissioner of Building Control (as the case may be), from the date of vacation until the date of expiry of a period of two years therefrom or until the date of completion of the building works, whichever is the earlier.
[S 728/2013 wef 01/01/2014]
[S 728/2013 wef 01/01/2014]

(2) No tax shall be remitted under paragraph 3 in respect of any dwelling-house for any period of remission referred to in sub-paragraph (1) or part thereof that is on or after 1st January 2014.
[S 728/2013 wef 01/01/2014]

Owner of dwelling-house to apply for remission of tax