

Property Tax (Non-Residential Buildings) (Remission) Order 2009

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PROPERTY TAX ACT (CHAPTER 254)

PROPERTY TAX (NON-RESIDENTIAL BUILDINGS) (REMISSION) ORDER 2009

In exercise of the powers conferred by section 6(8) 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 (Non-Residential Buildings) (Remission) Order 2009 and shall be deemed to have come into operation on 1st January 2009.

Remission of tax and payments in lieu of tax

2. Subject to this Order, where any building or part thereof is permitted under the Planning Act (Cap. 232) to be used for any purpose other than residential or human habitation, tax in respect of such building or part thereof shall be remitted as follows: