

Property Tax (Surcharge) Rules

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Legislative History

**PROPERTY TAX (SURCHARGE) ACT
(CHAPTER 255, SECTIONS 4(1) AND 11)**

PROPERTY TAX (SURCHARGE) RULES

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REVISED EDITION 1990

(25th March 1992)

[1st January 1974]

Citation

1. These Rules may be cited as the Property Tax (Surcharge) Rules.

Definitions

2. In these Rules, unless the context otherwise requires —

“citizen of Singapore” means any person who, under the provisions of the Constitution of Singapore, has the status of a citizen of Singapore;

“foreign company” means —

- (a) a company, body corporate, society, association or other body incorporated outside Singapore; or
- (b) an unincorporated society, association or other body which, under the law of its place of origin, may sue or be sued, or hold property in the name of the secretary or other officer of the society, association or body and which does not have its head office or principal place of business in Singapore;

“permanent resident” means any person whose stay in Singapore is not subject to any restriction as to his period of residence imposed under the Immigration Act [Cap. 133];

“Master Plan” means the Master Plan including the written statement submitted to and approved by the Governor in Council on 5th August 1958 under the provisions of Part IV of the Singapore Improvement Ordinance and the rules made thereunder and includes all alterations and additions thereto submitted to and approved by the Governor in Council or the Minister under those provisions and rules and the provisions of Part II of the Planning Act [Cap. 232] and the rules made thereunder;

[1955 Ed.]

“vacant land” includes any land upon which any building or structure has been erected thereon without the written approval of the competent authority being obtained therefor as required by any written law.

No surcharge on property tax payable on properties owned by diplomatic missions, etc.

3. No surcharge shall be levied on property tax payable in respect of —

- (a) properties owned by any foreign diplomatic missions in Singapore;
- (b) properties to which the Property Tax (Owner-Occupied Wood and Attap Dwelling House) Order or the Property Tax (Rates for Owner-Occupied Residential Premises) Order applies.

[O 1.]