

Property Tax (Valuation by Gross Receipts for Hotel Premises) Order 2007

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No. S 742

PROPERTY TAX ACT (CHAPTER 254)

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

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 —