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GOVERNMENT GAZETTE

ACTS SUPPLEMENT

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The following Act was passed by Parliament on 21st October 2013 and assented to by the President on 5th November 2013:—

REPUBLIC OF SINGAPORE

No. 18 of 2013.

I assent.

TONY TAN KENG YAM,
President.
5th November 2013.



An Act to amend the Property Tax Act (Chapter 254 of the 2005 Revised Edition).

Be it enacted by the President with the advice and consent of the Parliament of Singapore, as follows:

Short title and commencement

1. This Act may be cited as the Property Tax (Amendment) Act 2013 and shall come into operation on such date as the Minister may, by notification in the *Gazette*, appoint.

Amendment of section 2

2. Section 2(1) of the Property Tax Act (referred to in this Act as the principal Act) is amended —

- (a) by deleting the definition of “industrial premises”;
- (b) by deleting “8(2),” in paragraph (a) of the definition of “Minister”; and
- (c) by inserting, immediately after the words “9(2) and (3),” in paragraph (a) of the definition of “Minister”, “19(12),”.

Amendment of section 8

3. Section 8 of the principal Act is amended —

- (a) by deleting subsection (2) and substituting the following subsections:

“(1A) Notwithstanding subsection (1), no refund of tax shall be made with respect to —

- (a) any unbroken period of 30 days or a calendar month or longer that starts on or after 1st January 2014; or
- (b) such portion of any unbroken period of 30 days or a calendar month or longer that falls after 31st December 2013.

(2) An owner of a building claiming under this section a refund of the tax for any period or part thereof falling between 1st November 2012 and 31st December 2013 (both dates inclusive) shall submit his claim in writing to the Comptroller not later than 31st March 2014.”; and

- (b) by deleting paragraph (b) of subsection (3).

Amendment of section 9

4. Section 9 of the principal Act is amended by deleting subsections (2) and (3) and substituting the following subsections:

“(2) The Minister may, by order published in the *Gazette*, direct that the tax payable in respect of any property prescribed, or falling within a class of property prescribed, or any part of such property, shall be at a rate or rates less than 36%; and different rates may be specified for different properties or classes of properties prescribed.

(3) For the purposes of this Act, a reference to a change in the prescribed class of any property is a reference to the property or part thereof —

- (a) being prescribed or falling within a class prescribed by the Minister under subsection (2), where it was previously not so prescribed or it previously did not fall within any prescribed class, as the case may be; or
- (b) ceasing to be prescribed or to fall within a prescribed class, whether or not it also falls within any other prescribed class,

because of a change in circumstances relating to the property (including a change in the use of the property or part thereof).”.

Amendment of section 19

5. Section 19 of the principal Act is amended —

- (a) by inserting, immediately after subsection (11), the following subsections:

“(12) Without prejudice to subsection (11), where there has been a change in the prescribed class of any property referred to in section 9(3), the owner of the property shall, within 15 days after the date of the change, give notice thereof in writing to the Chief Assessor, unless the Minister, in an order referred to in section 9(2) —

- (a) prescribes a period longer than 15 days; or