
First published in the Government *Gazette*, Electronic Edition, on 20 April 2020 at 5 pm.

No. S 305

**PROPERTY TAX ACT
(CHAPTER 254)**

**PROPERTY TAX
(COMMERCIAL PROPERTIES) (REMISSION)
(AMENDMENT) ORDER 2020**

In exercise of the powers conferred by section 6(8) of the Property Tax Act, the Minister for Finance makes the following Order:

Citation and commencement

1. This Order is the Property Tax (Commercial Properties) (Remission) (Amendment) Order 2020 and comes into operation on 20 April 2020.

Amendment of paragraph 1

2. Paragraph 1 of the Property Tax (Commercial Properties) (Remission) Order 2020 (G.N. No. S 155/2020) (called in this Order the principal Order) is amended by deleting the word “Commercial” and substituting the word “Non-Residential”.

Amendment of paragraph 2

3. Paragraph 2 of the principal Order is amended —

- (a) by deleting “30%” in items 1, 3 and 5 of the table in sub-paragraph (1) and substituting in each case “100%”;

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- (b) by deleting “15%” in items 2, 4, 6, 7, 8, 9 and 10 of the table in sub-paragraph (1) and substituting in each case “100%”;
 - (c) by inserting, immediately after the word “operation” in items 2(b), 4(b), 6(b) and 9(b) of the table in sub-paragraph (1), the words “or enjoyment”;
 - (d) by deleting the words “, other than as accommodation for staff” in items 2(b), 4(b) and 9(b) of the table in sub-paragraph (1);
 - (e) by deleting the words “, excluding a hotel” in item 7 of the table in sub-paragraph (1);
 - (f) by deleting the word “and” at the end of item 8(a)(xi) of the table in sub-paragraph (1);
 - (g) by deleting paragraph (b) of item 8 of the table in sub-paragraph (1) and substituting the following paragraphs:
 - “(b) are not a facility that is or is intended to be for the exclusive use of occupiers of particular premises, whether with or without their guests; and
 - (c) are not used or intended to be used for any purpose not set out in paragraph (a) or item 9(b), whether together with the purpose in paragraph (a) or otherwise,”;
 - (h) by deleting item 11 of the table in sub-paragraph (1) and substituting the following item:

<p>“ 11. Premises of a tourist attraction —</p> <p>(a) including any premises used or intended to be used for or in connection with the operation or enjoyment of the tourist attraction; but</p> <p>(b) excluding any premises used or intended to be used whether wholly or partly for any other purpose (except as described in paragraph (a)), and any premises mentioned in item 12</p>	<p>100% of the amount of the tax</p>	<p>”;</p>
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- (i) by deleting “10%” in item 12 of the table in sub-paragraph (1) and substituting “60%”;
- (j) by inserting, immediately after item 12 of the table in sub-paragraph (1), the following item:

<p>“ 13. Any premises other than those in items 1 to 12, but excluding —</p> <p>(a) premises used or intended to be used whether wholly or partly for an excluded purpose;</p>	<p>30% of the amount of the tax</p>
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