
First published in the *Government Gazette*, Electronic Edition, on 10 March 2020 at 5 pm.

No. S 155

**PROPERTY TAX ACT
(CHAPTER 254)**

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

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation and commencement
 2. Remission of tax
 3. Exceptions
-

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) Order 2020 and comes into operation on 10 March 2020.

Remission of tax

2.—(1) Subject to sub-paragraphs (2) and (3), the amount of the tax in the second column of the following table that is payable for the year 2020 in respect of the premises specified in the first column opposite that amount, is remitted:

<i>First column</i>	<i>Second column</i>
1. A hotel room or hotel function room	30% of the amount of the tax
2. The following: <ul style="list-style-type: none"> (a) the part of a carpark in a building or development that is or has a registered hotel, that corresponds (in accordance with sub-paragraph (4)) to all the hotel rooms and hotel function rooms of the registered hotel; (b) any other premises of the registered hotel that are used or intended to be used for or in connection with the operation of the registered hotel (such as a gymnasium), other than as accommodation for staff; but excluding any premises in item 1 	15% of the amount of the tax
3. Any serviced apartment or serviced apartment function room, but excluding any premises in item 12	30% of the amount of the tax
4. The following: <ul style="list-style-type: none"> (a) the part of a carpark in a building or development that has serviced apartments, that corresponds (in accordance with sub-paragraph (4)) to all the serviced apartments and serviced apartment function rooms in the building or development, but excluding any premises in item 12; 	15% of the amount of the tax

<i>First column</i>	<i>Second column</i>
(b) any other premises in the building or development that are used or intended to be used for or in connection with the operation of the serviced apartments and serviced apartment function rooms (such as a gymnasium for guests of the serviced apartments), other than as accommodation for staff; but excluding any premises in items 3 and 12	
<p>5. Any premises of the following that are used or intended to be used for business meetings, incentive travel, conventions and exhibitions (called in this table MICE premises):</p> <p>(a) Suntec Singapore Convention and Exhibition Centre;</p> <p>(b) Singapore Expo;</p> <p>(c) Changi Exhibition Centre</p>	30% of the amount of the tax
<p>6. The following:</p> <p>(a) the part of a carpark in a place mentioned in item 5(a), (b) or (c), that corresponds (in accordance with sub-paragraph (4)) to the MICE premises in that place;</p> <p>(b) any other premises in a place mentioned in item 5(a), (b) or (c), that are used or intended to be used for or in connection with the operation of the MICE premises in that place</p>	15% of the amount of the tax

<i>First column</i>	<i>Second column</i>
<p>7. All the premises of the following, excluding a hotel:</p> <p>(a) Changi Airport;</p> <p>(b) Singapore Cruise Centre;</p> <p>(c) Marina Bay Cruise Centre Singapore;</p> <p>(d) Tanah Merah Ferry Terminal</p>	15% of the amount of the tax
<p>8. Any premises that —</p> <p>(a) are used or intended to be used as —</p> <p>(i) a backpackers' hostel, boarding house, guest house or students' hostel that is not a hotel;</p> <p>(ii) a hotel that is not a registered hotel;</p> <p>(iii) a shop or warehouse retail building;</p> <p>(iv) a restaurant;</p> <p>(v) a sports and recreation building;</p> <p>(vi) an amusement centre;</p> <p>(vii) a cinema or theatre;</p> <p>(viii) a medical clinic, medical centre, hospital, nursing home, hospice, place of rehabilitation or convalescent home;</p> <p>(ix) a child care centre or kindergarten;</p>	15% of the amount of the tax