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No. S 876

**PROPERTY TAX ACT
(CHAPTER 254)**

**PROPERTY TAX
(PRESCRIBED STRUCTURAL NETWORKS)
(AMENDMENT) REGULATIONS 2014**

In exercise of the powers conferred by the definition of “prescribed structural network” in section 2(1) of the Property Tax Act, the Minister for Finance hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Property Tax (Prescribed Structural Networks) (Amendment) Regulations 2014 and shall come into operation on 1 January 2015.

Amendment of Schedule

2. The Schedule to the Property Tax (Prescribed Structural Networks) Regulations 2008 (G.N. No. S 677/2008) is amended —

- (a) by inserting, immediately after the words “(Cap. 89A))” in paragraph 1, the words “, including any tunnel allowing access to, or otherwise facilitating the maintenance or replacement of, any part of the electricity system”; and
- (b) by inserting, immediately after paragraph 9, the following paragraph:

“10. Any pipeline, whether underground or overground, by which fuel is conveyed to the fuel hydrant system of any airport (as defined in the Civil Aviation Authority of Singapore Act (Cap. 41)).”.