First published in the Government Gazette, Electronic Edition, on 31st December 2014 at 12 noon.

No. S 878

## PROPERTY TAX ACT (CHAPTER 254)

## PROPERTY TAX (VALUATION BY GROSS RECEIPTS FOR JURONG PORT) (AMENDMENT) ORDER 2014

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 Jurong Port) (Amendment) Order 2014 and shall come into operation on 1 January 2015.

## Amendment of paragraph 7

- **2.** Paragraph 7 of the Property Tax (Valuation by Gross Receipts for Jurong Port) Order (O 18) is amended by deleting sub-paragraph (*b*) and substituting the following sub-paragraph:
  - "(b) where the port facility or any part thereof is, or was in the calendar year immediately preceding the year of assessment, leased out by Jurong Port Pte Ltd or JTC; or".