

Property Tax (Commercial Property) (Remission) Order 2003

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No. S 250

PROPERTY TAX ACT (CHAPTER 254)

PROPERTY TAX (COMMERCIAL PROPERTY) (REMISSION) ORDER 2003

In exercise of the powers conferred by section 6(5B) 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 (Commercial Property) (Remission)

Order 2003 and shall be deemed to have come into operation on 1st May 2003.

Definitions

2. In this Order —

“commercial property” means —

(a) the premises specified in the First Schedule; and

(b) any premises used as —

(i) a shop;

(ii) an office;

(iii) a commercial school;

(iv) a restaurant;

(v) a nightclub, bar or pub;

(vi) a cinema or theatre;

(vii) a child care centre;

(viii) an amusement centre;

(ix) a health centre;

(x) a sports and recreation building; or

(xii) a convention or an exhibition centre,

but does not include any premises used —

(A) as a business or science park, a petrol station, a serviced apartment or a warehouse; or

(B) for any industrial purposes;

[S 338/2003 wef 01/05/2003]

Application of Order

3.—(1) This Order shall apply to —

(a) any commercial property; and

(b) any hotel room in any hotel.

[S 441/2003 wef 01/05/2003]