

**PROPERTY TAX ACT  
CHAPTER 254, SECTION 6(5B)**

**PROPERTY TAX (RESIDENTIAL PREMISES UNDER  
CONSTRUCTION) (REMISSION) ORDER**

**ARRANGEMENT OF PARAGRAPHS**

**Paragraph**

1. Citation
  2. Definitions
  3. Remission of tax on vacant land
  4. Conditions for remission of tax
  5. Period of remission of tax
  6. Application for remission of tax
  7. Revocation of remission of tax
  8. Repayment of tax remitted
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[11th July 1997]

**Citation**

**1.** This Order may be cited as the Property Tax (Residential Premises under Construction) (Remission) Order.

**Definitions**

**2.** In this Order —

“Building Authority” has the same meaning as in the Building Control Act (Cap. 29);

“CSC” means the certificate of statutory completion issued by the Building Authority under section 20 of the Building Control Act and where more than one CSC is issued in respect of a building, means the first CSC so issued;

“owner-occupied”, in relation to a dwelling-house, means a dwelling-house occupied for residential purposes by the person, not being a company or an association or a body of persons, whose name appears in the Valuation List as the owner of the dwelling-house;

“replacement dwelling-house” means the new dwelling-house that is erected on any land where a dwelling-house was previously erected before its demolition for purposes of the new dwelling-house;

“TOP” means the temporary occupation permit in respect of a building issued by the Building Authority under section 20 of the Building Control Act (Cap. 29) and where more than one TOP is issued in respect of a building, means the first TOP so issued.

### **Remission of tax on vacant land**

3. Subject to the provisions of this Order, where the tax payable in respect of any vacant land is assessed in accordance with section 2(3) of the Act and the land was made vacant by the demolition of any dwelling-house for the purposes of reconstruction of any replacement dwelling-house, there shall be remitted an amount of tax in accordance with the formula,

where    A    is the tax payable on the vacant land;  
          B    is the number of replacement dwelling-houses; and  
          C    is the tax payable on the demolished dwelling-house previously erected on the land and calculated at the owner-occupied tax rate as prescribed in paragraph 3(1) of the Property Tax (Rate for Owner-Occupied Residential Premises) Order (O 10).

### **Conditions for remission of tax**

4. The remission of tax under paragraph 3 in respect of any land shall be granted for the period specified in paragraph 5 if, during the period of remission —

- (a) the land is not occupied;
- (b) no rent or fee is charged or received for the occupation or use of the land or any part thereof; and
- (c) the owner of the demolished dwelling-house previously erected on the land is not granted an owner-occupied tax