

# **Property Tax (Exemption of Land under Development) Order**

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## **Legislative History**

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

**PROPERTY TAX (EXEMPTION OF LAND UNDER DEVELOPMENT) ORDER**

[1st May 2001]

## **Citation**

1. This Order may be cited as the Property Tax (Exemption of Land under Development) Order.

## **Definitions**

2. In this Order —

“approved building project” means a building project approved by the Minister under paragraph 4;

“CSC” means a certificate of statutory completion in respect of a building issued by the Commissioner of Building Control under section 21(1) of the Building Control Act (Cap. 29) and, where more than one CSC is issued in respect of a building, means the first CSC so issued;

“owner” means the owner of vacant land on which an approved building project is being or is to be constructed;

“TOP” means the temporary occupation permit in respect of a building issued by the Commissioner of Building Control under section 21(2) 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.

## **Application of this Order**

3. This Order shall apply to vacant land —

- (a) on which an approved building project is being or is to be constructed; and
- (b) where the date of commencement of foundation works of that approved building project is on or after 1st May 2001.

## **Approved building project**

4.—(1) An owner of vacant land may, in such form as the Minister may require, apply to the Minister for a building project on that land to be approved for the purposes of this Order.

(2) An application referred to in sub-paragraph (1) shall be made within 6 months of