

# **Property Tax (Residential Premises under Construction) (Remission) Order**

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

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

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**G.N. No. S 406/1997**

**REVISED EDITION 1998**

[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