

**Property Tax (Land Under Development for Owner-Occupied House)
(Remission) Order 2013**

Table of Contents

Enacting Formula

1 Citation and commencement

2 Definitions

3 Remission of tax on vacant land

4 Period of remission

5 Conditions for remission

6 Notification

No. S 726

**PROPERTY TAX ACT
(CHAPTER 254)**

**PROPERTY TAX
(LAND UNDER DEVELOPMENT FOR
OWNER-OCCUPIED HOUSE) (REMISSION)
ORDER 2013**

In exercise of the powers conferred by section 6(8) 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 (Land Under Development for Owner-Occupied House) (Remission) Order 2013 and shall come into operation on 1st January 2014.

Definitions

2. In this Order —

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

“CSC”, in relation to a house, means —

(a) the certificate of statutory completion in respect of the house issued by the Commissioner of Building Control under section 12 of the Building Control Act; and

(b) where more than one such CSC is issued in respect of the house, the first CSC so issued,

whether issued before, on or after 1st January 2014;

“house” means a building or part of a building that is principally used, constructed or adapted for use for human habitation, and which the Comptroller or Chief Assessor determines is a complete and separate unit for such purpose;

“non-residential tax rates” means the rates specified in the Property Tax (Rates for Non-Residential Premises) Order 2013 (G.N. No. S 692/2013);

“owner”, in relation to a house or the land on which a house is erected, means the individual, being neither a company, an association nor a body of persons, whose name appears in the Valuation List as the owner of that house or land, as the case may be;

“owner-occupier’s tax rates” means the rates specified in Part I of the Schedule to the Property Tax (Rates for Residential Premises) Order 2013 (G.N. No. S 691/2013);

“residential premises” has the same meaning as in paragraph 2(1) and (2) of the Property Tax (Rates for Residential Premises) Order 2013;

“TOP”, in relation to a house, means —

(a) the temporary occupation permit in respect of the house issued by the Commissioner of Building Control under section 12 of the Building Control Act; and

(b) where more than one such TOP is issued, the first TOP so issued,