

**Property Tax (North-East Line, Punggol Light Rapid Transit and Sengkang Light Rapid Transit) Order 2006**

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**No. S 296**

**PROPERTY TAX ACT  
(CHAPTER 254)**

**PROPERTY TAX (NORTH-EAST LINE, PUNGGOL LIGHT RAPID TRANSIT AND  
SENGKANG LIGHT RAPID TRANSIT) ORDER 2006**

In exercise of the powers conferred under section 7 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 (North-East Line, Punggol Light Rapid Transit and Sengkang Light Rapid Transit) Order 2006 and shall be deemed to have come into operation on 18th January 2003.

### **Definitions**

2. In this Order, unless the context otherwise requires —

“gross receipts”, in relation to any relevant rapid transit system, means the sum total of —

- (a) the total commuter fare collection by SBS Transit Ltd for operating the relevant rapid transit system;
- (b) the total receipts from any trade or business carried on by SBS Transit Ltd in any part of the relevant rapid transit system;
- (c) the rental, advertisement or licence fees for any part of the relevant rapid transit system received by SBS Transit Ltd where the amount of such rental, advertisement or licence fees is not, in the opinion of the Chief Assessor, lower than the market rental, advertisement or licence fees payable for that part of the relevant rapid transit system, or the total receipts from any trade or business carried on in any part of the relevant rapid transit system which is leased or licensed out, where the amount of the rental, advertisement or licence fees is, in the opinion of the Chief Assessor, lower than the market rental, advertisement or licence fees payable for that part of relevant rapid transit system; and
- (d) any other fee or charge levied by SBS Transit Ltd on or for the use of any part of the relevant rapid transit system;

“rapid transit system” has the same meaning as in the Rapid Transit Systems Act (Cap. 263A);

“relevant rapid transit system” means any of the following rapid transit systems operated by SBS Transit Ltd:

- (a) the North-East Line;
- (b) the Punggol Light Rapid Transit;
- (c) the Sengkang Light Rapid Transit;