

Property Tax (Owner-Occupied HDB Flats) (Remission) Order 2004

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THE SCHEDULE

No. S 301

PROPERTY TAX ACT (CHAPTER 254)

PROPERTY TAX (OWNER-OCCUPIED HDB FLATS) (REMISSION) ORDER 2004

In exercise of the powers conferred by section 6(5B) of the Property Tax Act, the Minister for Finance hereby makes the following Order:

Citation

1. This Order may be cited as the Property Tax (Owner-Occupied HDB Flats) (Remission) Order 2004.

Definitions

2. In this Order —

“base tax” means —

- (a) the amount of annual property tax (after deduction of the rebate) payable at the concessionary rate by an owner-occupier of an HDB flat of the type specified in the first column of the Schedule