

Property Tax (Rates for Residential Premises) Order 2013

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THE SCHEDULE

No. S 691

PROPERTY TAX ACT
(CHAPTER 254)

PROPERTY TAX
(RATES FOR RESIDENTIAL PREMISES)
ORDER 2013

In exercise of the powers conferred by sections 9(2) and 19(12) of the Property Tax Act, the Minister for Finance hereby makes the following Order:

PART I

DEFINITIONS

Citation and commencement

1. This Order may be cited as the Property Tax (Rates for Residential Premises) Order 2013 and shall come into operation on 1st January 2014.

Residential premises

2.—(1) In this Order, subject to sub-paragraph (2), “residential premises” means any building, flat or tenement, or any part thereof, principally used for residential purposes.

(2) Where any building, flat or tenement, or any part thereof, referred to in sub-paragraph (1) is used for any period as any of the following and for which planning permission has been given by the competent authority under the Planning Act (Cap. 232), it shall not be “residential premises” for the duration of that period:

- (a) accommodation facilities within any sports and recreational club;
- (b) a chalet;
- (c) a child care centre, students care centre, or kindergarten;
- (d) a welfare home;
- (e) a hospital, hospice, or place for rehabilitation, convalescence, nursing care or other similar purpose;
- (f) a hotel, backpackers’ hostel, boarding house, or guest house;
- (g) a serviced apartment;
- (h) staff quarters that are part of any property exempted from tax under section 6(6) of the Act;

- (i) a students' boarding house or hostel;
- (j) a workers' dormitory.

Owner of residential premises

3. For the purposes of this Order, an individual is an owner of residential premises if his name appears in the Valuation List as the owner of the residential premises.

Owner-occupation

4.—(1) For the purposes of this Order, whether residential premises are owner-occupied shall be determined in accordance with this paragraph.

(2) Residential premises are owner-occupied if they are or are to be principally used or occupied as such by the owner of the residential premises.

(3) Notwithstanding sub-paragraph (2), upon the demise of the owner, the residential premises shall continue to be regarded as owner-occupied for the period immediately following the demise of the owner up to and including the earlier of the following, if all the conditions specified in sub-paragraph (4) are satisfied:

- (a) the date on which the residential premises are transferred to —
 - (i) a beneficiary under a will made by the owner; or
 - (ii) a person entitled to succeed beneficially to the residential premises under any written law in consequence of the death of the owner as intestate;
- (b) 2 years after the date of demise of the owner.

(4) The conditions referred to in sub-paragraph (3) are as follows:

- (a) the tax rates specified in Part I of the Schedule were already being applied to the residential premises in accordance with paragraph 6(2) immediately before the demise of the owner;
- (b) the residential premises are not leased, licensed or otherwise let to any person during the period specified in sub-paragraph (3).

(5) Subject to sub-paragraphs (6) and (7), where 2 individuals are married to each other and there are 2 or more residential premises of which the 2 individuals or either of them is the owner, then —

- (a) only one of those premises that is owner-occupied by both or one of them