No. S 795

PROPERTY TAX ACT
(CHAPTER 254)

PROPERTY TAX
(VALUATION BY GROSS RECEIPTS FOR HOTEL
PREMISES) (AMENDMENT) ORDER 2017

In exercise of the powers conferred by section 7 of the Property Tax Act, the Minister for Finance makes the following Order:

Citation and commencement

1. This Order is the Property Tax (Valuation by Gross Receipts for Hotel Premises) (Amendment) Order 2017 and comes into operation on 1 January 2018.

Amendment of paragraph 2

2. Paragraph 2 of the Property Tax (Valuation by Gross Receipts for Hotel Premises) Order 2007 (G.N. No. S 742/2007) (called in this Order the principal Order) is amended —

    (*a*) by deleting the definition of "gross receipts" and substituting the following definition:

        " "gross receipts" means —

            (*a*) in relation to a hotel room, gross receipts from the hotel room, including receipts from the rental of any bed in the hotel room; or

(b) in relation to a hotel food establishment or a hotel function room, gross receipts from the hotel food establishment or hotel function room,

after deducting the amount of any cess levied in respect of the receipts under any order made under section 5 of the Singapore Tourism (Cess Collection) Act (Cap. 305C);"; and

(b) by inserting, immediately after the definition of "hotel", the following definitions:

" "hotel food establishment" means premises any part of which is situated in a hotel, that are used for the sale or for the preparation for sale of food and drink (including liquor) or either food or drink (including liquor), and for this purpose food and drink means any food and drink intended for human consumption, whether or not cooked;

"hotel function room" means any hall, ballroom or function room situated in a hotel that is used or intended to be used for holding a meeting, conference, seminar, course or an exhibition or for the purpose of serving meals;".

Amendment of paragraph 3

3. Paragraph 3 of the principal Order is amended —

(a) by inserting, immediately after the word "occupation" in sub-paragraphs (2) and (3), the words "by guests of the hotel"; and