

**Property Tax (Progressive Tax Rates for Owner-Occupied Residential Premises)  
Order 2010**

**Table of Contents**

**Enacting Formula**

**1 Citation and commencement**

**2 Definitions**

**3 Tax payable**

**4 Owner-occupier's progressive tax rates applicable only where  
dwelling-house is owner-occupied**

**5 Rates in cases of owners married to each other**

**6 Owner-occupier's progressive tax rates**

**THE SCHEDULE Owner-occupier's Progressive Tax Rates**

**No. S 512**

**PROPERTY TAX ACT  
(CHAPTER 254)**

**PROPERTY TAX (PROGRESSIVE TAX RATES FOR OWNER-OCCUPIED  
RESIDENTIAL PREMISES) ORDER 2010**

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 (Progressive Tax Rates for Owner-Occupied Residential Premises) Order 2010 and shall come into operation on 1st January 2011.

## **Definitions**

2. In this Order —

“owner-occupied dwelling-house” means any building, flat or tenement wholly or principally used or occupied for residential purposes by the person, not being a company or an association or a body of persons, whose name appears in the Valuation List as the owner of the property;

“owner-occupier’s progressive tax rates” means the rates referred to in the Schedule.

## **Tax payable**

3.—(1) The tax payable per annum in respect of any owner-occupied dwelling-house shall be at the owner-occupier’s progressive tax rates on every dollar of its annual value.

(2) Sub-paragraph (1) shall not affect the provisions of the Property Tax (Owner-Occupied Wood and Attap Dwelling-house) Order (O 1).

## **Owner-occupier’s progressive tax rates applicable only where dwelling-house is owner-occupied**

4. The owner-occupier’s progressive tax rates shall not apply to any dwelling-house unless the owner satisfies the Comptroller in such manner as the Comptroller may direct that the dwelling-house is an owner-occupied dwelling-house.

## **Rates in cases of owners married to each other**

5.—(1) Subject to sub-paragraphs (2) and (3), where 2 owners are married to each other, the owner-occupier’s progressive tax rates shall apply to only one owner-occupied dwelling-house whether it is owned jointly by the owners or separately by either of them.

(2) Where an owner satisfies the Comptroller in such manner as the Comptroller may direct that —

(a) 2 owners that are married to each other are separated pursuant to an order of court or deed of separation; and

(b) the 2 owners are living apart,

the owner-occupier’s progressive tax rates shall apply to each of their respective owner-occupied dwelling-houses so long as they remain separated and live apart.