

# **Property Tax (Commercial Property) (Remission) Order**

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### **PROPERTY TAX ACT (CHAPTER 254, SECTION 6(5B))**

### **PROPERTY TAX (COMMERCIAL PROPERTY) (REMISSION) ORDER**

**O 19**

**G.N. No. S 250/2003**

**REVISED EDITION 2004**

**(31st December 2004)**

**[1st May 2003]**

## **Citation**

1. This Order may be cited as the Property Tax (Commercial Property) (Remission) Order.

## **Definitions**

2. In this Order —

“commercial property” means —

- (a) the premises specified in the First Schedule; and
- (b) any premises used as —

- (i) a shop;
  - (ii) an office;
  - (iii) a commercial school;
  - (iv) a restaurant;
  - (v) a nightclub, bar or pub;
  - (vi) a cinema or theatre;
  - (vii) a child care centre;
  - (viii) an amusement centre;
  - (ix) a health centre;
  - (x) a sports and recreation building; or
  - (xi) a convention or an exhibition centre,

but does not include any premises used —

- (A) as a business or science park, a petrol station, a serviced apartment or a warehouse; or
  - (B) for any industrial purposes.

## **Application of Order**

3.—(1) This Order shall apply to —

- (a) any commercial property; and