

PROPERTY TAX (SURCHARGE) ACT
(CHAPTER 255, SECTIONS 4 (1) AND 11)
PROPERTY TAX (SURCHARGE) RULES

S 150/74

S 128/75

S 299/75

S 258/79.

Arrangement of Provisions

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[1st January 1974]

Citation.

1. These Rules may be cited as the Property Tax (Surcharge) Rules.

Definitions.

2. In these Rules, unless the context otherwise requires —

"citizen of Singapore" means any person who, under the provisions of the Constitution of Singapore, has the status of a citizen of Singapore;

"foreign company" means —

(a) a company, body corporate, society, association or other body incorporated outside Singapore; or

(b) an unincorporated society, association or other body which, under the law of its place of origin, may sue or be sued, or hold property in the name of the secretary or other officer of the society, association or body and which does not have its head office or principal place of business in Singapore;

"permanent resident" means any person whose stay in Singapore is not subject to any restriction as to his period of residence imposed under the Immigration Act;

[Cap. 133.](#)

"Master Plan" means the Master Plan including the written statement submitted to and approved by the Governor in Council on 5th August 1958 under the provisions of Part IV of the Singapore Improvement Ordinance and the rules made thereunder and includes all alterations and additions thereto submitted to and approved by the Governor in Council or the Minister under those provisions and rules and the provisions of Part II of the Planning Act and the rules made thereunder;

[Cap. 259.](#)

1955 Ed.

[Cap. 232.](#)

"vacant land" includes any land upon which any building or structure has been erected thereon without the written approval of the competent authority being obtained therefor as required by any written law.

No surcharge on property tax payable on properties owned by diplomatic missions, etc.

3. No surcharge shall be levied on property tax payable in respect of —

(a) properties owned by any foreign diplomatic missions in Singapore;

(b) properties to which the Property Tax (Owner-Occupied Wood and Attap Dwelling House) Order or the Property Tax (Rates for Owner-Occupied Residential Premises) Order applies.

[Cap. 254.](#)

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No surcharge on property tax payable on properties owned by citizens, etc.

4. —(1) No surcharge shall be levied on property tax payable in respect of the following:

- (a) properties owned by any citizen of Singapore;
- (b) properties owned by a permanent resident;
- (c) properties owned by any person in respect of which approval has been granted by the Government under any written law dealing with the acquisition or retention of any property for the purchase or retention of the properties;
- (d) properties owned by any company incorporated in Singapore;
- (e) properties owned by any foreign company which is carrying on business in Singapore and is registered under the Companies Act or other written law;

[Cap. 50.](#)

- (f) properties owned by any association or body of persons, whether corporate or unincorporate, which is registered or constituted under any written law in Singapore;
- (g) properties vested in trustees or legal representatives which are held on behalf of beneficiaries all of whom are —
 - (i) citizens of Singapore;
 - (ii) permanent residents; or
 - (iii) citizens of Singapore and permanent residents;
- (h) any building or other premises (other than vacant land) or part thereof which is permitted to be used pursuant to the Planning Act or any other written law solely for industrial or commercial purposes;

[Cap. 232.](#)

- (i) flats within a building of 6 or more storeys (including the ground floor) owned by any person;
- (j) any flat or dwelling-house owned by any person which is shown as a unit in an approved plan bearing the title “Condominium” and issued by the competent authority under the Planning Act.

(2) Any application for exemption from the payment of the surcharge under paragraph (1) shall be made to the Comptroller in such form as he may require.

Surcharge to be reduced where property is owned by two or more persons.

5. —(1) Where a property is —

- (a) owned by two or more persons of whom at least one is either a citizen of Singapore or a permanent resident; or

(b) vested in trustees or legal personal representatives and is held for the benefit of two or more persons of whom at least one is either a citizen of Singapore or a permanent resident,

the surcharge payable in respect of the property shall be reduced by such proportion as the number of shares in the property owned or held on behalf of citizens of Singapore and permanent residents bears to the total number of shares in the property.

(2) For the purpose of this rule, the share of a property which is vested in or held on behalf of a citizen of Singapore or a permanent resident shall be ascertained on the basis that all the owners of the property (whether legal or beneficial) own the property in equal shares unless the owners concerned can satisfy the Comptroller of the actual proportion of the shares owned by them or on their behalf.

Claim for exemption from payment of surcharge to be made within specified time.

6. No claim for any exemption from payment of the surcharge made under rule 4 or for any reduction of the surcharge under rule 5 shall be allowed unless it is made within such time as the Comptroller may specify.