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1 Aim

1.1 This e-Tax Guide provides details on the property tax rebate for non-residential properties announced by the Government on 26 Mar 2020. It also provides details on the property owners’ obligation to pass the property tax rebate on to tenants pursuant to Part 6 of the COVID-19 (Temporary Measures) Act 2020 (No. 14 of 2020) (the “COVID-19 Act”). This e-Tax Guide may be updated in accordance with the related subsidiary legislation that will be published at a later date, in May 2020.

2 At a glance

2.1 As part of the Resilience Budget announced on 26 Mar 2020, qualifying non-residential properties (“qualifying properties”) will be granted property tax rebate for the period of 1 Jan 2020 to 31 Dec 2020. This is an enhancement of the property tax rebate announced at Budget 2020 on 18 Feb 2020. The property tax rebate is enhanced by extending the rebate to additional types of properties, and increasing the amount of rebate for certain types of properties.

2.2 Under the Resilience Budget, owners of qualifying properties will be granted rebates of up to 100% on their property tax payable. For most properties that are eligible for 100% property tax rebate, this is equivalent to slightly more than one month’s rental.

2.3 Owners of qualifying properties are required to unconditionally and fully pass on to their tenant(s) the rebate for the property tax account that is attributable to the rented property, by either reducing or offsetting current or future rentals or through a payment to their tenant(s), within the prescribed timeframe.

2.4 The rebate notices will be issued and posted to property owners from end-April onwards. Property owners can log in to myTax Portal from end-April to view their notices. All property owners would receive their notices by 31 May 2020. They can expect to receive their refunds by 30 Jun 2020.

3 Property Tax Rebate for Qualifying Properties in 2020

3.1 As part of the Resilience Budget announced on 26 Mar 2020, qualifying non-residential properties (“qualifying properties”) will be granted property tax rebate for the period of 1 Jan 2020 to 31 Dec 2020. This is an enhancement of the property tax rebate announced at Budget 2020 on 18 Feb 2020. The property tax rebate is enhanced by extending the rebate to additional types of properties, and increasing the amount of rebate for certain types of properties.

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3.2 For most properties that are eligible for 100% property tax rebate, this is equivalent to slightly more than one month’s rental.

3.3 Owners of qualifying properties are required to unconditionally and fully pass on to their tenant(s) the rebate for the property tax account that is attributable to the rented property, by either reducing or offsetting current or future rentals or through a payment to their tenant(s), within the prescribed timeframe. The details can be found in paragraph 10.

3.4 Property tax rebate will be granted in respect of qualifying properties for the period of 1 Jan 2020 to 31 Dec 2020.

(a) The rebate is 100% of the property tax payable for:

(i) Hotel room or function room of a hotel registered under the Hotels Act ("registered hotel");

(ii) Serviced apartment or serviced apartment function room;

(iii) Meetings, Incentive Travel, Conventions and Exhibitions (MICE) venues, namely Suntec Singapore Convention and Exhibition Centre, Singapore EXPO, and Changi Exhibition Centre;

(iv) Premises of an international airport i.e. Singapore Changi Airport;

(v) Premises of a prescribed international cruise or regional ferry terminal, namely Singapore Cruise Centre, Marina Bay Cruise Centre Singapore, and Tanah Merah Ferry Terminal;

(vi) Shops (e.g. retail) and restaurants, including those within hotels, serviced apartments, the prescribed MICE venues under 3.4(a)(iii) as well as those in office, industrial, residential and mixed-use developments; and

(vii) Premises of tourist attractions (e.g. Singapore Zoological Gardens, Singapore Flyer and Haw Par Villa).

Refer to Appendix A for the full list of qualifying properties mentioned in paragraph 3.4(a).

(b) The rebate is 60% of the property tax payable for:

(i) Marina Bay Sands; and

(ii) Resorts World Sentosa.

The above 100% property tax rebate does not apply to them.
(c) The rebate is 30% for any premises, excluding the following:

(i) Premises mentioned in paragraphs 3.4(a) and 3.4(b);

(ii) Premises used whether wholly or partly for an excluded purpose mentioned in paragraph 3.5;

(iii) The part of a carpark in the same building or development as the premises mentioned in paragraph 3.4(c)(ii) that corresponds to those premises; and

(iv) Any other premises in the same building or development as the premises mentioned in paragraph 3.4(c)(ii), that are used or intended to be used for or in connection with the enjoyment of those premises such as space for base station and vending machine in a residential condominium.

Refer to Appendix B for the examples of the qualifying properties listed under paragraph 3.4(c).

3.5 Premises are used for an excluded purpose if they are used or intended to be used:

(a) For any residential purpose; or

(b) As a facility for the exclusive use of residents of residential premises such as gym, function and meeting space and club lounge, whether with or without their guests.

3.6 No rebate shall be given to the following:

(a) Vacant land or land under redevelopment; or

(b) Premises mentioned in paragraphs 3.4(c)(ii) to 3.4(c)(iv).

4 Treatment of Qualifying Properties in Mixed-Use Development for Property Tax Rebate

4.1 Rebates will be granted to qualifying properties described in paragraphs 3.4(a) and 3.4(c) that are found in mixed-use developments. No rebate shall be given to the properties listed under paragraph 3.6.

The following table illustrates how the property tax rebate will be granted to various qualifying properties (“components”) found in a mixed-use development.
In this example, the development comprises a hotel, retail mall and office building.

<table>
<thead>
<tr>
<th>Property</th>
<th>Component</th>
<th>Tax Rebate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hotel</td>
<td>Hotel Rooms</td>
<td>100%</td>
</tr>
<tr>
<td></td>
<td>Function Rooms</td>
<td>100%</td>
</tr>
<tr>
<td></td>
<td>Shops, restaurants, gym, tenements such as space for vending machine, base station and tour desk</td>
<td>100%</td>
</tr>
<tr>
<td></td>
<td>Offices that are not used in connection with the operation of the hotel such as serviced offices</td>
<td>30%</td>
</tr>
<tr>
<td>Retail Mall</td>
<td>Shops and restaurants</td>
<td>100%</td>
</tr>
<tr>
<td></td>
<td>Offices</td>
<td>30%</td>
</tr>
<tr>
<td>Office Building</td>
<td>Offices</td>
<td>30%</td>
</tr>
<tr>
<td></td>
<td>Shops and restaurants</td>
<td>100%</td>
</tr>
<tr>
<td></td>
<td>In-house gym that are used exclusively by the occupants of the office building</td>
<td>30%</td>
</tr>
</tbody>
</table>

5 Illustrations of Tax Savings

5.1 The examples below illustrate the total tax savings an owner of a qualifying property will enjoy after considering the relevant property tax rebate.

Example 1 – Shop in a Retail Mall

The Annual Value (AV) of a shop is $90,000.

The revised property tax payable from 1 Jan 2020 to 31 Dec 2020 will be $0 (after rebate) with tax savings of **$9,000**. See computation:

Property Tax payable before rebate = $9,000 [10% x $90,000]

Less: 100% Property Tax Rebate = $9,000 [100% x $9,000]

Tax payable after rebate = $0 [$9,000 - $9,000]

Tax Savings = **$9,000**
Example 2 – Hotel

The AV of a hotel is $4,000,000. The revised property tax payable from 1 Jan 2020 to 31 Dec 2020 will be $12,600 (after rebate) with \textbf{tax savings of $387,400}. See computation:

Property Tax payable before rebate = $400,000 [10\% \times $4,000,000]

\begin{tabular}{|c|c|c|c|c|}
\hline
Component & AV & Tax Payable & Tax Rebate & Tax Savings \\
\hline
Hotel Rooms & $3,000,000 & $3,000,000 \times 10\% = $300,000 & 100\% & 100\% \times $300,000 = $300,000 \\
\hline
Function Rooms & $400,000 & $400,000 \times 10\% = $40,000 & 100\% & 100\% \times $40,000 = $40,000 \\
\hline
Other qualifying properties such as restaurants, shops and gym & $420,000 & $420,000 \times 10\% = $42,000 & 100\% & 100\% \times $42,000 = $42,000 \\
\hline
Offices that are not used in connection to the operation of the hotel, such as serviced offices & $180,000 & $180,000 \times 10\% = $18,000 & 30\% & 30\% \times $18,000 = $5,400 \\
\hline
\textbf{Total} & $4,000,000 & $400,000 & - & \textbf{$387,400} \\
\hline
\end{tabular}

Tax payable after rebate = $400,000 - $387,400 = $12,600

Tax Savings = \textbf{$387,400}

Example 3 – Factory

The Annual Value (AV) of a factory is $36,000.

The revised property tax payable from 1 Jan 2020 to 31 Dec 2020 will be $2,520 (after rebate) with \textbf{tax savings of $1,080}. See computation:
Property Tax payable before rebate = $3,600 \[10\% \times \$36,000\]
Less: 30% Property Tax Rebate = $1,080 \[30\% \times \$3,600\]
Tax payable after rebate = $2,520 \[$3,600 - \$1,080\]
Tax Savings = $1,080

Example 4 – Carpark within a Mixed-use Development

The AV of the carpark within a mixed-use development is $648,000.

The development comprises a retail mall (60% of GFA) and office (40% of GFA). The amount of property tax to be granted rebate will be calculated based on the proportion of the GFA of the qualifying properties of the development.

The revised property tax payable from 1 Jan 2020 to 31 Dec 2020 will be $18,144 (after rebate) with tax savings of $46,656. See computation:

<table>
<thead>
<tr>
<th>Component</th>
<th>AV</th>
<th>Tax Payable</th>
<th>Tax Rebate</th>
<th>Tax Savings</th>
</tr>
</thead>
<tbody>
<tr>
<td>Carpark apportioned to retail mall</td>
<td>60% x</td>
<td>$388,800 x 10%</td>
<td>100% x</td>
<td>$38,880</td>
</tr>
<tr>
<td></td>
<td>$648,000</td>
<td>$38,880</td>
<td>$38,880 =</td>
<td>$38,880</td>
</tr>
<tr>
<td>Carpark apportioned to office</td>
<td>40% x</td>
<td>$259,200 x 10%</td>
<td>30% x</td>
<td>$7,776</td>
</tr>
<tr>
<td></td>
<td>$648,000</td>
<td>$25,920</td>
<td>$25,920 =</td>
<td>$7,776</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$648,000</td>
<td><strong>$64,800</strong></td>
<td></td>
<td><strong>$46,656</strong></td>
</tr>
</tbody>
</table>

Tax payable after rebate = $64,800 - $46,656 = $18,144
Tax Savings = $46,656

6 Notification and Refund of Property Tax Rebate

6.1 Property owners are not required to submit any claims for the rebate. The rebate notices will be issued and posted to property owners from end-April onwards. Property owners can log in to myTax portal from end-April to view their notices. All property owners would receive their notices by 31 May 2020. Please contact Property Tax Division at www.iras.gov.sg (select “Contact Us”) if you do not receive any notice for the rebate by 31 May 2020 even though
your property falls under the qualifying properties mentioned under paragraph 3.4.

6.2 Owners of qualifying properties can expect to receive their refunds by 30 Jun 2020.

6.3 Refunds will be credited directly into the property owners’ GIRO bank accounts or via cheque, if there is no outstanding tax. If there are any outstanding taxes, the rebate will be used to offset the outstanding taxes before any refund is made. For convenience, credits of less than $15 will be carried forward to offset future tax liability.

6.4 For properties that qualify for 100% rebate, the property tax payable for 2020 will be fully refunded. Refunds will be made accordingly as mentioned in paragraph 6.3. For property owners who have an ongoing GIRO instalment plan, there will be no GIRO deduction from Apr to Dec 2020. However, if you have tax arrears, the GIRO deduction will resume in Jun 2020.

6.5 If the owners of properties which are granted 60% or 30% rebate have an ongoing GIRO instalment plan, with the rebate offsetting the instalment payment, there will be no GIRO deduction for a period ranging from four to seven months starting from May 2020:

<table>
<thead>
<tr>
<th>Properties</th>
<th>GIRO Instalment Plan</th>
</tr>
</thead>
<tbody>
<tr>
<td>Properties granted 30% rebate such as offices and factories</td>
<td>No GIRO deduction from May to Aug 2020</td>
</tr>
<tr>
<td>Properties granted 60% rebate i.e. Marina Bay Sands &amp; Resorts World Sentosa</td>
<td>No GIRO deduction from May to Nov 2020</td>
</tr>
</tbody>
</table>

The GIRO instalment payment for the remaining months will be adjusted accordingly.

Example 1 – Factory (Same example in paragraph 5.1)

The AV of a factory is $36,000, and property tax has been paid via GIRO instalment till Apr 2020 before the rebate is granted.

**Before Rebate**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax payable before rebate</td>
<td>$3,600</td>
</tr>
<tr>
<td>GIRO instalment per month (Jan – Dec 2020)</td>
<td>$300</td>
</tr>
</tbody>
</table>
After Rebate

Tax payable after rebate = $2,520

Outstanding tax payable = $1,320 [$2,520 – ($300 x 4)]

Revised GIRO instalment per month (Sep – Dec 2020) = $330

Revised GIRO Instalment Plan for 2020

<table>
<thead>
<tr>
<th>May</th>
<th>Jun</th>
<th>Jul</th>
<th>Aug</th>
<th>Sep</th>
<th>Oct</th>
<th>Nov</th>
<th>Dec</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$330</td>
<td>$330</td>
<td>$330</td>
<td>$330</td>
<td>$330</td>
</tr>
</tbody>
</table>

6.6 Any notification or refund of property tax rebate will only be made to the property owner whose name is in the Valuation List at the time of notification or refund.

7 Change of Use of Property

7.1 The amount of rebate granted in respect of a property will depend on whether the property falls within the list of properties mentioned in paragraphs 3.4(a), 3.4(c) or 3.5. Please inform us if there is a subsequent change of use of your property to a different qualifying use or to a use for an excluded purpose, after the rebate has been granted and property tax refunded. The rebate will be revised and pro-rated based on the new use of your property.

The following examples illustrate the re-computation of tax rebate and property tax payable:

Example 1: Change of Use from Shop to Office in a Retail Mall

The AV of a shop is $90,000 with effect from 1 Jan 2020. The revised property tax payable after considering the 100% property tax rebate is $0 with tax savings of $9,000.

In Jul 2020, the use of the property changed from shop to office. AV is also revised to $60,000 with effect from 1 Jul 2020. The property tax rebate is reduced to 30% with effect from 1 Jul 2020. The revised property tax payable (after rebate) is $2,100. The revised tax savings is $5,400.
Before Change of Use of the Property and AV revision:

1 Jan 2020 to 31 Dec 2020

Property Tax payable = $9,000 \[10\% \times $90,000\]
Less: 100\% Property Tax Rebate = $9,000 \[100\% \times $9,000\]
Tax payable after rebate = $0 \[$9,000 - $9,000\]

After Change of Use of the Property and AV revision:

1 Jan 2020 to 30 Jun 2020

Property Tax payable before rebate = $4,500
\[10\% \times $90,000 \times 6 / 12 \text{ months} \]
Less: 100\% Property Tax Rebate = $4,500 \[100\% \times $4,500\]
Tax payable after rebate = $0 \[$4,500 - $4,500\]

1 Jul 2020 to 31 Dec 2020

Property Tax payable before rebate = $3,000
\[10\% \times $60,000 \times 6 / 12 \text{ months} \]
Less: 30\% Property Tax Rebate = $900 \[30\% \times $3,000\]
Tax payable after rebate = $2,100 \[$3,000 - $900\]

Example 2: Change of Use from Office to Residential in a Shophouse

The AV of an office is $46,000 with effect from 1 Jan 2020. The revised property tax payable after considering the 30\% property tax rebate is $3,220 with tax savings of $1,380.

In Jul 2020, the use of the property changed from office to residential. AV is also revised to $30,000 with effect from 1 Jul 2020. No rebate is granted with
effect from 1 Jul 2020. The revised property tax payable (after rebate) is $3,110. The revised tax savings is $690.

**Before Change of Use of the Property and AV revision:**

**1 Jan 2020 to 31 Dec 2020**

Property Tax payable = $4,600 [10% x $46,000]

Less: 30% Property Tax Rebate = $1,380 [30% x $4,600]

Tax payable after rebate = $3,220 [$4,600 - $1,380]

**After Change of Use of the Property and AV revision:**

**1 Jan 2020 to 30 Jun 2020**

Property Tax payable before rebate = $2,300
[10% x $46,000 x 6 / 12 months]

Less: 30% Property Tax Rebate = $690 [30% x $2,300]

Tax payable after rebate = $1,610 [$2,300 - $690]

**1 Jul 2020 to 31 Dec 2020**

Property Tax payable
[based on non-owner-occupier tax rate] = $1,500
[10% x $30,000 x 6 / 12 months]

**1 Jan 2020 to 31 Dec 2020**

Property Tax payable before rebate = $3,800 [$2,300 + $1,500]

Tax payable after revision in AV and rebate amount = $3,110 [$1,610 + $1,500]

8 **If a Property is Transferred**

8.1 Should the property be transferred, IRAS will not apportion the rebate between the previous and new property owners. This is a private arrangement between sellers and buyers. Parties should consult their conveyancing lawyers if in doubt.
9 If Annual Value is Revised

9.1 If the 2020 AV of the qualifying property is revised, the rebate will be recomputed based on the revised AV. The following examples illustrate the recomputation of the rebate and the tax payable:

**Example 1: AV of the Qualifying Property is Reduced in 2020**

The AV of a factory is $36,000 with effect from 1 Jan 2020. The revised property tax payable after considering the 30% property tax rebate is $2,520 with tax savings of $1,080.

The AV is subsequently revised downwards to $33,000 with effect from 1 Jul 2020. The revised property tax payable (after rebate) is $2,415 and amount of tax to be refunded is $105. The revised tax savings is $1,035.

**Before AV revision:**

**1 Jan 2020 to 31 Dec 2020**

Property Tax payable = $3,600 \[10\% \times $36,000\]  
Less: 30% Property Tax Rebate = $1,080 \[30\% \times $3,600\]  
Tax payable after rebate = $2,520 \[$3,600 - $1,080\]

**After AV revision:**

**1 Jan 2020 to 30 Jun 2020**

Property Tax payable before rebate = $1,800  
\[10\% \times $36,000 \times \frac{6}{12\text{ months}}\]

**1 Jul 2020 to 31 Dec 2020**

Property Tax payable before rebate = $1,650  
\[10\% \times $33,000 \times \frac{6}{12\text{ months}}\]

**1 Jan 2020 to 31 Dec 2020**

Property Tax payable before rebate = $3,450 \[$1,800 + $1,650\]  
Less: 30% Property Tax Rebate = $1,035 \[30\% \times $3,450\]  
Tax payable after rebate = $2,415 \[$3,450 - $1,035\]  
Tax to be refunded after revision in AV = $105 \[$2,520 - $2,415\]
Example 2: AV of the Qualifying Property is Increased in 2020

The AV of a factory is $36,000 with effect from 1 Jan 2020. The revised property tax payable after considering the 30% property tax rebate is $2,520 with tax savings of $1,080.

The AV is subsequently revised upwards to $39,000 with effect from 1 Jul 2020. The revised property tax payable (after rebate) is $2,625 and additional tax payable is $105. The revised tax savings is $1,125.

Before AV revision:

1 Jan 2020 to 31 Dec 2020

Property Tax payable = $3,600 [10% x $36,000]
Less: 30% Property Tax Rebate = $1,080 [30% x $3,600]
Tax payable after rebate = $2,520 [$3,600 - $1,080]

After AV revision:

1 Jan 2020 to 30 Jun 2020

Property Tax payable before rebate = $1,800
[10% x $36,000 x 6 / 12 months ]

1 Jul 2020 to 31 Dec 2020

Property Tax payable before rebate = $1,950
[10% x $39,000 x 6 / 12 months ]

1 Jan 2020 to 31 Dec 2020

Property Tax payable before rebate = $3,750 [$1,800 + $1,950]
Less: 30% Property Tax Rebate = $1,125 [30% x $3,750]
Tax payable after rebate = $2,625 [$3,750 - $1,125]

Additional tax payable after revision in AV = $105 [$2,625 - $2,520]
10 Property Owners’ Obligation to Pass the Property Tax Rebate on to Tenants

10.1 This paragraph provides details on the property owners’ obligation to pass the property tax rebate on to tenants pursuant to Part 6 of the COVID-19 Act. This paragraph may be updated in accordance with the related subsidiary legislation that will be published at a later date, in May 2020.

10.2 Owners of qualifying properties are required to unconditionally and fully pass on to their tenant(s) the rebate for the property tax account that is attributable to the rented property based on the period it was rented out, by either reducing or offsetting current or future rentals or through a payment to their tenant(s) within the prescribed timeframe.

10.3 Property owners will be required to pass on the rebate they receive at two milestones, namely the amount attributable to 1 Jan – 30 Jun 2020 by 31 Jul 2020 and the remaining amount by 31 Dec 2020. These two milestones strike a balance between ensuring that property owners will not be required to pass on more rebate that they have received on hand and ensuring that they pass on the rebate in a timely manner to their tenants. This represents the minimum that is required of property owners. In many instances, property owners can estimate the property tax rebate they will receive, based on their existing property tax bill for 2020. We urge all property owners to support their tenants through this difficult time and go beyond what is legislated as the minimum obligations.

10.4 Failure to properly pass on the rebate, or to keep the records, without reasonable excuse, is an offence. Those guilty of such an offence shall be liable on conviction to a fine not exceeding $5,000.

10.5 If property owners have already passed on the rebate to each of their tenants in the form of monetary payment, rental reductions or an offset against current and future rental consistent with the requirements of the COVID-19 Act, the amount of rebate passed on earlier will satisfy the obligation imposed under the Act.

10.6 The property owner is only required by law to pass on the rebate to his own tenant(s) and licensee(s). The tenant is not required by law to pass on the rebate to his own sub-tenant. However, master-tenants are strongly encouraged to pass on the savings from the rebate to their sub-tenants to share the burden during this time of uncertainty.

Property Owners must not set any Conditions in Passing on the Property Tax Rebate.

10.7 The property owner must not subject the passing of the rebate to any condition (whether a condition precedent or subsequent), including any change to any term or condition of the lease or licence agreement with the tenant; and any such condition which the property owner purports to impose
is void. For example, the property owner must not amend any term of the lease or licence agreement to the detriment of the tenant as a condition for the rebate to be passed on.

**Property Owners’ Obligation to Record Keeping**

10.8 Property owners must keep and retain in safe custody, for a period of 3 years after the end of the period to which the property tax rebate relates, records evidencing compliance by the property owners with the conditions.

10.9 This means that property owners should ensure that they keep sufficient documentation to show clearly when the rebate was passed on and how much was passed on to their tenants. In the case where the property owner lets out a property to multiple tenants, the property owner should also keep documentation showing how he derived the amount of rebate to be passed on to each of his tenants. Property owners can retain the relevant documentation in either soft-copy or hard-copy form, as long as they remain available up till 31 Dec 2023.

10.10 Property owners are strongly encouraged to ensure that their tenants acknowledge the rebate received. This is to minimise potential disputes between the property owner and his tenants on whether the rebate has been properly passed on.

**Disputes between Property Owner and Tenant on the Passing on of Property Tax Rebate**

10.11 In the event of any dispute between the property owner or tenant concerning the matters set out in paragraph 10.12, the property owner or tenant may apply for the dispute to be heard and determined by a Valuation Review Panel (“Panel”). The application should be made to the Panel by 31 Dec 2021. If the property owner or tenant is dissatisfied with the determination or any further direction of the Panel, the property owner or tenant may, within 21 days after the date of the determination, appeal to the High Court upon any question of law or mixed law and fact.

10.12 The dispute between the property owner and the tenant can be in relation to any of the following matters:

(a) Whether the property owner is required to pass any rebate on to the tenant;

(b) The amount, extent, manner, or time of the passing of rebate to the tenant; and/or

(c) Any non-compliance with the legislation to pass on the rebate to the tenant.
10.13 More details on the requirement for property owners to pass on the property tax rebate to tenants such as the computation of rebate amount to be paid out to the tenants and the method of apportionment of rebate to be attributed to each of the tenants of a multi-tenanted property, will be updated in this e-Tax Guide once the subsidiary legislation is published in May 2020.

11 Contact Information

11.1 For enquiries on this e-Tax Guide, please contact Property Tax Division at www.iras.gov.sg (select “Contact Us”).
## Updates and Amendments

<table>
<thead>
<tr>
<th>S/N</th>
<th>Date of amendment</th>
<th>Amendments made</th>
</tr>
</thead>
</table>
| 1   | 22 Apr 2020      | - Amended paragraphs 2.2 to 2.4, 3.2 and 6.1 to provide additional information  
- Inserted a new paragraph 3.3 to provide new information  
- Inserted a new paragraph 10 on “Property Owners’ Obligation to Pass the Property Tax Rebate on to Tenants”  
- Amended Appendix A and B to provide greater clarity on eligibility of vacant properties for the property tax rebate |
| 2   | 30 Apr 2020      | - Amended paragraphs 1.1, 10.1 and 10.13 to update the timeline to publish further details on the requirements for property owners to pass on the rebate. |
Appendix A – List of Non-Residential Properties that Qualify for 100% Property Tax Rebate

These properties are eligible for the 100% property tax rebate:

<table>
<thead>
<tr>
<th>List of Qualifying Properties</th>
<th>Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hotel room or function room of a hotel registered under the Hotels Act (&quot;registered hotel&quot;)</td>
<td>-</td>
</tr>
<tr>
<td>Serviced apartment or serviced apartment function room</td>
<td>-</td>
</tr>
<tr>
<td>Meetings, Incentive Travel, Conventions and Exhibitions (MICE) venues, namely Suntec Singapore Convention and Exhibition Centre, Singapore EXPO, and Changi Exhibition Centre;</td>
<td>-</td>
</tr>
<tr>
<td>Premises of an international airport i.e. Changi Airport</td>
<td>-</td>
</tr>
<tr>
<td>Premises of a prescribed international cruise or regional ferry terminal, namely Singapore Cruise Centre, Marina Bay Cruise Centre Singapore, and Tanah Merah Ferry Terminal</td>
<td>-</td>
</tr>
<tr>
<td>Premises of tourist attractions</td>
<td>Singapore Zoological Gardens, Singapore Flyer, and Haw Par Villa</td>
</tr>
<tr>
<td>Shop</td>
<td>Retail shop, furniture shop, pet shop, supermarket, take-away food shop, bakery &amp; confectionery, pawnshop, dispensary, beauty salon, gym, spa, ticket agency, travel agency, laundry or dry-cleaning shop, department store, post office, showroom, bank, and vet clinic</td>
</tr>
<tr>
<td>Warehouse retail</td>
<td>-</td>
</tr>
<tr>
<td>Restaurant</td>
<td>Restaurant, café, cybercafé, food court, coffeeshop, market &amp; hawker stalls, bar, and night club</td>
</tr>
<tr>
<td>Amusement centre</td>
<td>Video games arcade, computer gaming centre, and billiard saloon</td>
</tr>
<tr>
<td>List of Qualifying Properties</td>
<td>Examples</td>
</tr>
<tr>
<td>------------------------------------------------------------------</td>
<td>--------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Cinema or theatre</td>
<td></td>
</tr>
<tr>
<td>Sports and recreational building</td>
<td>Social club, golf club, clan and association, skating rink, and bowling alley</td>
</tr>
<tr>
<td>Child care centre or kindergarten</td>
<td></td>
</tr>
<tr>
<td>School</td>
<td>Tuition centre, language school, computer school, art school, dancing school, speech and drama school, child development centre, play school, foreign system school, training or vocation training institute, other private education institution, and driving school</td>
</tr>
<tr>
<td>Health and medical care building</td>
<td>Medical clinic, medical centre, dental clinic, hospital, nursing home, hospice, place of rehabilitation or convalescent home</td>
</tr>
<tr>
<td>Backpackers’ hostel, boarding house, guest house, hotel or students’ hostel that is not a registered hotel</td>
<td></td>
</tr>
<tr>
<td>Purpose-built workers’ dormitory</td>
<td>Any premises licensed under the Foreign Employee Dormitories Act 2015 and the licensed operator of which is not the employer or prospective employer of its residents</td>
</tr>
<tr>
<td>Carpark used in connection with the operation of the qualifying properties listed in this table</td>
<td>Carpark of a retail mall, hotel or serviced apartment</td>
</tr>
<tr>
<td></td>
<td>For carpark in a mixed-use development, the rebate will be apportioned based on the proportion of the gross floor area of the qualifying properties within the development. Refer to example 4 under Paragraph 5.</td>
</tr>
<tr>
<td>Spaces used in connection with the operation of the qualifying properties listed in this table but excluding those that are used for purposes listed in paragraphs 3.4(b), 3.4(c) and 3.6</td>
<td>Management office, store, function and meeting space, club lounge and other tenements such as atrium space, space for base station, vending machine, signage, advertisement space, ATM, AXS machine located within the premises listed in this table</td>
</tr>
<tr>
<td><strong>List of Qualifying Properties</strong></td>
<td><strong>Examples</strong></td>
</tr>
<tr>
<td>---------------------------------</td>
<td>-------------</td>
</tr>
<tr>
<td>Shophouses that are used for the purposes listed in this table but exclude those that are used for purposes listed in paragraphs 3.4(b), 3.4(c) and 3.6</td>
<td>Refer to the examples listed in this table</td>
</tr>
<tr>
<td>The above applies regardless whether the property is vacant, owner-occupied or let.</td>
<td>Refer to the examples listed in this table</td>
</tr>
</tbody>
</table>
Appendix B – Examples of Non-Residential Properties that Qualify for 30% Property Tax Rebate

Some examples of other non-residential properties that qualify for 30% property tax rebate are:

<table>
<thead>
<tr>
<th>Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td>Offices, including those that are located within an office building, retail mall, shophouse, industrial building and business or science park</td>
</tr>
<tr>
<td>Industrial, business or science park properties including factory, manufacturing facility, cold room, automobile service centre, data centre, media centre, telephone exchange, workshop, bus depot, laboratories, self-storage facility, oil terminal, shipyard, port, utility plant, structural network (pipelines and cables for transportation or transmission purposes), heavy vehicle park, concrete batching and cement plant and aerospace-related facilities (e.g. test cells and hangars)</td>
</tr>
<tr>
<td>Petrol Station or Compressed Natural Gas Station</td>
</tr>
<tr>
<td>Warehouse</td>
</tr>
<tr>
<td>Ancillary and secondary workers’ dormitories, and purpose-built workers’ dormitories that are not required to be licensed under the Foreign Employee Dormitories Act 2015</td>
</tr>
<tr>
<td>Agricultural properties such as farms</td>
</tr>
<tr>
<td>Spaces used in connection with the operation of the non-residential properties that qualify for 30% rebate as listed in paragraph 3.4(c) but exclude those that are used for purposes listed in paragraphs 3.4(a), 3.4(b) and 3.6.</td>
</tr>
</tbody>
</table>

Examples
Management office, store, in-house gym, function and meeting space, club lounge, staff canteen and other tenements such as space for base station, vending machine, signage, advertisement space, ATM, AXS machine located in an office building, industrial building, warehouse and business or science park

Carpark used in connection with the operation of the non-residential properties that qualify for 30% rebate as listed in paragraph 3.4(c) but exclude those that are used for purposes listed in paragraphs 3.4(a), 3.4(b) and 3.6.

Example
Carpark of an office building, industrial building, warehouse and business or science park
**Examples**

For carpark in a mixed-use development, the rebate will be apportioned based on the proportion of the gross floor area of the qualifying properties within the development. Refer to example 4 under Paragraph 5.

The above applies regardless whether the property is vacant, owner-occupied or let.