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# IRAS e-Tax Guide

## Property Tax Rebate for Non-Residential Properties in 2020



# Property Tax Rebate for Non-Residential Properties in 2020

Published by  
Inland Revenue Authority of Singapore

Published on 26 MAR 2020

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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<sup>1</sup>. This e-Tax Guide may be updated in accordance with the ministerial remission order that will be published at a later date.

## **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.
- 2.3 Landlords are expected to fully pass on the rebate to their tenants, by reducing rentals, to directly ease the cash flow and cost pressures faced by tenants. For properties that are eligible for 100% property tax rebate, this is equivalent to more than one month’s rental.
- 2.4 IRAS will send out the rebate notices by 31 May 2020. Owners of qualifying properties 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.
- 3.2 Landlords are expected to fully pass on the rebate to their tenants, by reducing rentals, to directly ease the cash flow and cost pressures faced by tenants. For properties that are eligible for 100% property tax rebate, this is equivalent to more than one month’s rental.

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<sup>1</sup> This e-Tax guide replaces the IRAS’s e-Tax guide on “Property Tax Rebate for Qualifying Commercial Properties – Budget 2020 (Second Edition)” published on 10 Mar 2020.

3.3 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 3.3(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 3.3(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 3.3(a) and 3.3(b);
- (ii) Premises used whether wholly or partly for an excluded purpose mentioned in paragraph 3.4;
- (iii) The part of a carpark in the same building or development as the premises mentioned in paragraph 3.3(c)(ii) that corresponds to those premises; and

- (iv) Any other premises in the same building or development as the premises mentioned in paragraph 3.3(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 3.3(c).

3.4 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.

3.5 No rebate shall be given to the following:

(a) Vacant land or land under redevelopment; or

(b) Premises mentioned in paragraphs 3.3(c)(ii) to 3.3 (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 3.3(a) and 3.3(c) that are found in mixed-use developments. No rebate shall be given to any premises or any part of any premises used for the purposes listed under paragraph 3.5.

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.

Property Tax Rebate for Non-Residential Properties in 2020

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

## 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	= <b><u>\$9,000</u></b>

### 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 **tax savings of \$387,400**. See computation:

Property Tax Rebate for Non-Residential Properties in 2020

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

Less:

Component	AV	Tax Payable	Tax Rebate	Tax Savings
Hotel Rooms	\$3,000,000	\$3,000,000 x 10% = \$300,000	100%	100% x \$300,000 = <u>\$300,000</u>
Function Rooms	\$400,000	\$400,000 x 10% = \$40,000	100%	100% x \$40,000 = <u>\$40,000</u>
Other qualifying properties such as restaurants, shops and gym	\$420,000	\$420,000 x 10% = \$42,000	100%	100% x \$42,000 = <u>\$42,000</u>
Offices that are not used in connection to the operation of the hotel such as serviced offices	\$180,000	\$180,000 x 10% = \$18,000	30%	30% x \$18,000 = \$5,400
<b>Total</b>	<b>\$4,000,000</b>	<b>\$400,000</b>	-	<b>\$387,400</b>

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

Tax Savings = **\$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 **tax savings of \$1,080**. See computation:

Property Tax payable before rebate = \$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]

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:

Property Tax payable before rebate = \$64,800

Less:

Component	AV	Tax Payable	Tax Rebate	Tax Savings
Carpark apportioned to retail mall	60% x \$648,000 = \$388,800	\$388,800 x 10% = \$38,880	100%	100% x \$38,880 = <u>\$38,880</u>
Carpark apportioned to office	40% x \$648,000 = \$259,200	\$259,200 x 10% = \$25,920	30%	30% x \$25,920 = \$7,776
<b>Total</b>	<b>\$648,000</b>	<b>\$64,800</b>	-	<b>\$46,656</b>

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

Tax Savings = **\$46,656**

**6 Notification and Refund of Property Tax Rebate**

- 6.1 IRAS will inform owners of qualifying properties on their property tax rebates by 31 May 2020. Owners are not required to submit any claims for the rebate. Please contact Property Tax Division at [www.iras.gov.sg](http://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 3.3.
- 6.2 Owners of qualifying properties can expect to receive their refunds by 30 Jun 2020.

Property Tax Rebate for Non-Residential Properties in 2020

- 6.3 Refunds will be credited directly into the 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 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:

<b>Properties</b>	<b>GIRO Instalment Plan</b>
Properties granted 30% rebate such as offices and factories	No GIRO deduction from May to Aug 2020
Properties granted 60% rebate i.e. Marina Bay Sands & Resorts World Sentosa	No GIRO deduction from May to Nov 2020

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**

Tax payable before rebate = \$3,600

GIRO instalment per month = \$300  
(Jan – Dec 2020)

**GIRO Instalment Plan for 2020**

<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>
\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300

**After Rebate**

Tax payable after rebate = \$2,520  
 Outstanding tax payable = \$1,320 [\$2,520 – (\$300 x 4)]  
 Revised GIRO instalment = \$330  
 per month (Sep – Dec 2020)

**Revised GIRO Instalment Plan for 2020**

May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
\$0	\$0	\$0	\$0	\$330	\$330	\$330	\$330

6.6 Any notification or refund of property tax rebate will only be made to the 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 3.3(a), 3.3(c) or 3.4. 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% x \$90,000]  
 Less: 100% Property Tax Rebate = \$9,000 [100% x \$9,000]

## Property Tax Rebate for Non-Residential Properties in 2020

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% x \$90,000 x 6 / 12 months ]

Less: 100% Property Tax Rebate = \$4,500 [100% x \$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% x \$60,000 x 6 / 12 months ]

Less: 30% Property Tax Rebate = \$900 [30% x \$3,000]

Tax payable after rebate = \$2,100 [\$3,000 - \$900]

#### **1 Jan 2020 to 31 Dec 2020**

Property Tax payable before rebate = \$7,500 [\$4,500 + \$3,000]

Tax payable after revision in AV and rebate amount = \$2,100 [\$0 + \$2,100]

### 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]

## Property Tax Rebate for Non-Residential Properties in 2020

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 ]
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#### **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 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 re-computed based on the revised AV. The following examples illustrate the re-computation 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.

## Property Tax Rebate for Non-Residential Properties in 2020

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% 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 ]
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#### **1 Jul 2020 to 31 Dec 2020**

Property Tax payable before rebate	= \$1,650 [10% x \$33,000 x 6 / 12 months ]
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#### **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% x \$3,450]
Tax payable after rebate	= \$2,415 [\$3,450 - \$1,035]
Tax to be <u>refunded</u> 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.

## Property Tax Rebate for Non-Residential Properties in 2020

### **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 ]
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#### **1 Jul 2020 to 31 Dec 2020**

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

<u>Additional tax payable</u> after revision in AV	= \$105 [\$2,625 - \$2,520]
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## **10 Contact Information**

- 10.1 For enquiries on this e-Tax Guide, please contact Property Tax Division at [www.iras.gov.sg](http://www.iras.gov.sg) (select "Contact Us").

## Appendix A – List of Qualifying Properties (100% Property Tax Rebate)

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

List of Qualifying Properties	Examples
Hotel room or function room of a hotel registered under the Hotels Act (“registered hotel”)	-
Serviced apartment or serviced apartment function room	-
Meetings, Incentive Travel, Conventions and Exhibitions (MICE) venues, namely Suntec Singapore Convention and Exhibition Centre, Singapore EXPO, and Changi Exhibition Centre;	-
Premises of an international airport i.e. Changi Airport	-
Premises of a prescribed international cruise or regional ferry terminal, namely Singapore Cruise Centre, Marina Bay Cruise Centre Singapore, and Tanah Merah Ferry Terminal	-
Premises of tourist attractions	Singapore Zoological Gardens, Singapore Flyer, and Haw Par Villa
Shop	Retail shop, furniture shop, pet shop, supermarket, take-away food shop, bakery & 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
Warehouse retail	-
Restaurant	Restaurant, café, cybercafé, food court, coffeeshop, market & hawker stalls, bar, and night club
Amusement centre	Video games arcade, computer gaming centre, and billiard saloon
Cinema or theatre	-

Property Tax Rebate for Non-Residential Properties in 2020

<b>List of Qualifying Properties</b>	<b>Examples</b>
Sports and recreational building	Social club, golf club, clan and association, skating rink, and bowling alley
Child care centre or kindergarten	-
School	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
Health and medical care building	Medical clinic, medical centre, dental clinic, hospital, nursing home, hospice, place of rehabilitation or convalescent home
Backpackers' hostel, boarding house, guest house, hotel or students' hostel that is not a registered hotel	-
Purpose-built workers' dormitory	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
Carpark used in connection with the operation of the qualifying properties listed in this table	<p>Carpark of a retail mall, hotel or serviced apartment</p> <p>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.</p>
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 3.3(b), 3.3(c) and 3.5	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

Property Tax Rebate for Non-Residential Properties in 2020

<b>List of Qualifying Properties</b>	<b>Examples</b>
Shophouses that are used for the purposes listed in this table but exclude those that are used for purposes listed in paragraphs 3.3(b), 3.3(c) and 3.5	Refer to the examples listed in this table

## Appendix B – Examples of Other 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:

<b>Examples</b>
Offices, including those that are located within an office building, retail mall, shophouse, industrial building and business or science park
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)
Petrol Station or Compressed Natural Gas Station
Warehouse
Ancillary and secondary workers' dormitories, and purpose-built workers' dormitories that are not required to be licensed under the Foreign Employee Dormitories Act 2015
Agricultural properties such as farms
Spaces used in connection with the operation of the non-residential properties that qualify for 30% rebate as listed in paragraph 3.3(c) but exclude those that are used for purposes listed in paragraphs 3.3(a), 3.3(b) and 3.5.  <i>Examples</i> <i>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</i>
Carpark used in connection with the operation of the non-residential properties that qualify for 30% rebate as listed in paragraph 3.3(c) but exclude those that are used for purposes listed in paragraphs 3.3(a), 3.3(b) and 3.5.  <i>Example</i> <i>Carpark of an office building, industrial building, warehouse and business or science park</i>

**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.