

Enhanced property tax rebates

Non-residential properties will be granted an enhanced rebate for property tax payable for the period Jan 1, 2020 to Dec 31, 2020.

	Rebate announced in Budget 2020	Enhanced rebate rate
Hotel room or function room of a hotel registered under the Hotels Act	30%	100%
Serviced apartment or serviced apartment function room		
<ul style="list-style-type: none"> • Suntec Singapore Convention and Exhibition Centre • Singapore Expo • Changi Exhibition Centre 		
<ul style="list-style-type: none"> • Changi Airport • Singapore Cruise Centre • Marina Bay Cruise Centre Singapore • Tanah Merah Ferry Terminal 	15%	
<ul style="list-style-type: none"> • Backpackers' hostel, boarding house, students' hostel • Shop, restaurant, sports and recreation building, amusement centre, cinema • Medical clinic, hospital, nursing home, hospice • Childcare centre or kindergarten, school • Driving school, workers' dormitory • Tourist attraction 		
<ul style="list-style-type: none"> • Marina Bay Sands • Resorts World Sentosa 	10%	60%
Other non-residential properties. Some examples are: <ul style="list-style-type: none"> • Premises used for an industrial or agricultural purpose • Offices • Business or science park • Petrol station • Warehouse 	0%	30%

NOTE: The enhanced property tax rebate does not apply to any other premises or part of any premises used or intended to be used for any residential purpose.

Visit <http://www.iras.gov.sg> for more information.

Source: MINISTRY OF FINANCE
STRAITS TIMES GRAPHICS