

**ANNEX B-5: ENHANCED PROPERTY TAX REBATE FOR
NON-RESIDENTIAL PROPERTIES**

Non-residential properties will be granted an enhanced rebate for Property Tax (PT) payable for the period 1 January 2020 to 31 December 2020.

PT Payable for	PT Rebate as Announced at Budget 2020	Enhanced PT Rebate Rate
A) Hotel room or function room of a hotel registered under the Hotels Act	30%	100%
B) Serviced apartment or serviced apartment function room		
C) Premises of the following that are used or intended to be used for Meetings, Incentive Travel, Conventions and Exhibitions (MICE): <ul style="list-style-type: none"> • Suntec Singapore Convention and Exhibition Centre; • Singapore EXPO; and • Changi Exhibition Centre. 		
D) All the premises of the following: <ul style="list-style-type: none"> • Changi Airport; • Singapore Cruise Centre; • Marina Bay Cruise Centre Singapore; and • Tanah Merah Ferry Terminal. 	15%	
E) Premises that are used or intended to be used as: <ul style="list-style-type: none"> • Backpackers' hostel, boarding house, guest house or students' hostel that is not a hotel; • Hotel that is not a registered hotel; • Shop or warehouse retail building; • Restaurant; • Sports and recreation building; • Amusement centre; • Cinema or theatre; • Medical clinic, hospital, nursing home, hospice, place of rehabilitation or convalescent home; • Childcare centre or kindergarten; • School; • Driving school; • Purpose-built workers' dormitory; or • Tourist attraction. 		
F) All the premises of the following: <ul style="list-style-type: none"> • Marina Bay Sands; and 	10%	60%

<ul style="list-style-type: none"> • Resorts World Sentosa. <p>The above rates in (A) – (E) do not apply to Marina Bay Sands and Resorts World Sentosa.</p>		
<p>G) Other non-residential properties. Some examples are:</p> <ul style="list-style-type: none"> • Premises used for an industrial or agricultural purpose • Offices • Business or science park • Petrol station • Warehouse 	0%	30%
<p>The above PT Rebate does not apply to any other premises or part of any premises used or intended to be used for any residential purpose.</p> <p>IRAS will provide further details on its website.</p>		

MORE INFORMATION

For more information, please visit the IRAS website at <http://www.iras.gov.sg>.