

Annex B: List of Qualifying Commercial Properties for Rental Relief¹

List of Qualifying Commercial 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 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	-
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	

¹ This applies for both the owner-occupier and tenant-occupier.

List of Qualifying Commercial Properties	Examples
Carpark used in connection with the operation of the qualifying properties listed in this table	
Spaces used in connection with the operation of the qualifying properties listed in this table but excluding certain premises [^] .	
Shophouses that are used for the purposes listed in this table but excluding certain premises [^] .	

[^] Prescribed properties exclude the following:

- (a) Premises used or intended to be used, whether wholly or partly, for an excluded purpose such as:
 - (i) For any residential purpose; or
 - (ii) As a facility for exclusive use of residents of residential premises such as gym, function and meeting space and club lounge, whether with or without their guests;
- (b) The part of a carpark in the same building or development as the premises mentioned in paragraph (a) that corresponds to those premises;
- (c) Any other premises in the same building or development as the premises mentioned in paragraph (a), 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;
- (d) Vacant land or land under redevelopment; and
- (e) Any property that is exempt from payment of property tax under section 6(6), (6A) or (7) of the Property Tax Act.