

## **Annex A: Property tax rebate for non-residential properties**

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

<b>Property tax payable for</b>	<b>Property tax rebate as announced at the FY 2020 Budget</b>	<b>Enhanced property tax rebate as announced at the FY 2020 Supplementary Budget</b>
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"> <li>• Suntec Singapore Convention and Exhibition Centre;</li> <li>• Singapore EXPO; and</li> <li>• Changi Exhibition Centre.</li> </ul>		
D) All the premises of the following: <ul style="list-style-type: none"> <li>• Changi Airport;</li> <li>• Singapore Cruise Centre;</li> <li>• Marina Bay Cruise Centre Singapore; and</li> <li>• Tanah Merah Ferry Terminal.</li> </ul>	15%	
E) Premises that are used or intended to be used as: <ul style="list-style-type: none"> <li>• Backpackers' hostel, boarding house, guest house or students' hostel that is not a hotel;</li> <li>• Hotel that is not a registered hotel;</li> <li>• Shop or warehouse retail building;</li> <li>• Restaurant;</li> <li>• Sports and recreation building;</li> <li>• Amusement centre;</li> <li>• Cinema or theatre;</li> <li>• Medical clinic, hospital, nursing home, hospice, place of rehabilitation or convalescent home;</li> <li>• Childcare centre or kindergarten;</li> <li>• School;</li> <li>• Driving school;</li> <li>• Purpose-built workers' dormitory; or</li> <li>• Tourist attraction.</li> </ul>		
The above rates in (A) – (E) do not apply to Marina Bay Sands and Resorts World Sentosa.	10%	60%
F) All the premises of the following: <ul style="list-style-type: none"> <li>• Marina Bay Sands; and</li> <li>• Resorts World Sentosa.</li> </ul>		
G) Other non-residential properties. Some examples are:	0%	30%

<ul style="list-style-type: none"><li>• Premises used for an industrial or agricultural purpose</li><li>• Offices</li><li>• Business or science park</li><li>• Petrol station</li><li>• Warehouse</li></ul>		
The above 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.		

For more information, please visit the IRAS website at [www.iras.gov.sg](http://www.iras.gov.sg).