

**No. S 842****PROPERTY TAX ACT 1960****PROPERTY TAX  
(OWNER-OCCUPIED RESIDENTIAL PREMISES)  
(REMISSION) ORDER 2025****ARRANGEMENT OF PARAGRAPHS****Paragraph**

1. Citation and commencement
  2. Definitions
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In exercise of the powers conferred by section 6(9) of the Property Tax Act 1960, the Minister for Finance makes the following Order:

**Citation and commencement**

1. This Order is the Property Tax (Owner-Occupied Residential Premises) (Remission) Order 2025 and comes into operation on 1 January 2026.

**Definitions**

2. In this Order —

“HDB” means the Housing and Development Board established under section 3 of the Housing and Development Act 1959;

“HDB flat” means any flat sold by HDB under Part 4 of the Housing and Development Act 1959 or by an approved developer (as defined by section 87 of that Act) under Part 4B of that Act;

“owner-occupied” has the meaning given by paragraph 4(1) to (8) of the Residential Premises Order;

“residential premises” has the meaning given by paragraph 2(1) and (2) of the Residential Premises Order;

“Residential Premises Order” means the Property Tax (Rates for Residential Premises) Order 2013 (G.N. No. S 691/2013).

### **Remission of property tax for owner-occupied residential premises**

3.—(1) There is remitted in accordance with this paragraph an amount of tax payable in accordance with paragraph 6 of the Residential Premises Order for the year 2026 in respect of every residential premises that are owner-occupied.

(2) The amount of tax remitted under sub-paragraph (1) is —

(a) for any residential premises that are an HDB flat — 15% of the tax payable in accordance with paragraph 6 of the Residential Premises Order for the year 2026 in respect of those residential premises; or

(b) for any other residential premises — the lower of the following:

(i) 10% of the tax payable in accordance with paragraph 6 of the Residential Premises Order for the year 2026 in respect of those residential premises;

(ii) \$500, pro-rated according to the period in the year 2026 that those residential premises are owner-occupied.

### **Refund of tax paid**

4. Where tax is refunded because of the remission under paragraph 3, the refund is to be made to the person who is the owner (as determined by paragraph 3 of the Residential Premises Order) of the premises to which the remission relates at the time of the refund.

Made on 6 December 2025.

NGIAM SIEW YING  
*Second Permanent Secretary,  
Ministry of Finance,  
Singapore.*

[AG/LEGIS/SL/254/2025/2]