

Categorisation of properties

Prescribed Properties – List of Common Examples

1. The prescribed properties are set out in the COVID-19 (Temporary Measures) (Rental and Related Measures) Regulations 2020 where the definitions of:
 - (a) Qualifying commercial properties referred as “Type A Properties” can be found in Part 2 of the First Schedule of the Regulations – see Table 1 below for examples; and
 - (b) Other non-residential properties referred as “Type B Properties” can be found in Part 3 of the First Schedule of the Regulations – see Table 2 below for examples.

2. The 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 2(a) that corresponds to those premises; and
 - c) Any other premises in the same building or development as the premises mentioned in paragraph 2(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
 - e) Any property that is exempt from payment of property tax under section 6(6), (6A) or (7) of the Property Tax Act.

Table 1 – Examples of Qualifying Commercial Properties

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 an international airport i.e. Changi Airport	-
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

List of Qualifying Commercial Properties	Examples
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	-
Purpose-built workers' dormitory	Any premises licensed under the Foreign Employee Dormitories Act 2015 and the licensed operator of which is not the employer or prospective employer of its residents
Carpark used in connection with the operation of the qualifying properties listed in this table	<p>Carpark of a retail mall, hotel or serviced apartment</p> <p>For carpark in a mixed-use development, the cash grant will be apportioned based on the proportion of the gross floor area of the qualifying properties within the development.</p>
Spaces used in connection with the operation of the qualifying properties listed in this table but excluding those that are used for purposes listed in paragraph 2.	Management office, store, function and meeting space, club lounge and other tenements such as atrium space, space for base station, vending machine, signage, advertisement space, ATM, AXS machine located within the premises listed in this table
Shophouses that are used for the purposes listed in this table but exclude those that are used for purposes listed in paragraphs 2.	Refer to the examples listed in this table

Table 2 – Examples of Other Non-Residential Properties

Examples
Offices, including those that are located within an office building, retail mall, shophouse, industrial building and business or science park
Industrial, business or science park properties including factory, manufacturing facility, cold room, automobile service centre, data centre, media centre, telephone exchange, workshop, bus depot, laboratories, self-storage facility, oil terminal, shipyard, port, utility plant, structural network (pipelines and cables for transportation or transmission purposes), heavy vehicle park, concrete batching and cement plant and aerospace-related facilities (e.g. test cells and hangars)
Petrol Station or Compressed Natural Gas Station
Warehouse
Ancillary and secondary workers' dormitories, and purpose-built workers' dormitories that are not required to be licensed under the Foreign Employee Dormitories Act 2015
Agricultural properties such as farms
Spaces used in connection with the operation of the other non-residential properties but exclude those that are used for purposes listed in paragraph 2.
<p><u>Examples</u></p> <p><i>Management office, store, in-house gym, function and meeting space, club lounge, staff canteen and other tenements such as space for base station, vending machine, signage, advertisement space, ATM, AXS machine located in an office building, industrial building, warehouse and business or science park</i></p>
<p>Carpark used in connection with the operation of the other non-residential properties but exclude those that are used for purposes listed in paragraph 2.</p> <p><u>Example</u></p> <p>Carpark of an office building, industrial building, warehouse and business or science park</p> <p>For carpark in a mixed-use development, the cash grant will be apportioned based on the proportion of the gross floor area of the qualifying properties within the development.</p>