

Definitions

SMEs are defined as any of the following (including when acting as a trustee of a trust):

- Corporation registered under section 19 or 368 of the Companies Act
- Sole proprietorship
- Partnership
- Limited partnership
- Limited liability partnership
- Co-operative society

NPOs are defined as the following types of entities:

- Registered or exempt charities (as provided in the Charities Act);
- Any of the following that is not a registered charity or an exempt charity:
 - Members of the National Council of Social Service (NCSS);
 - National sports associations;
 - National disability sports associations;
 - Specified arts and culture societies
 - Specified trade associations

Eligibility criteria for arts and culture societies

A **specified arts and culture society** is a society that is registered under section 4 or 4A of the Societies Act (Cap. 311), and which meets the following criteria:

1. Be classified under one of the SSIC classification codes (SSIC 2015 (Version 2018)):

85420	Music, dancing, art, speech and drama instruction
90001	Production of live theatrical presentations (e.g. stage plays, musicals and theatre productions)
90002	Performing arts venue operation
90003	Operas, wayang and puppet shows
90004	Orchestras, musical bands, choirs and dance groups
90009	Dramatic arts, music and other arts production-related activities not elsewhere classified (e.g. stage, lighting and sound services)
91021	Museums
91022	Art galleries (excluding retail)
91029	Preservation of historical sites, buildings, artefacts and paintings, cultural villages and other related activities not elsewhere classified

2. Satisfies one or more of the following conditions:

- a. is a participant in any project, activity, programme or festival that is funded (whether wholly or partially), commissioned or organised by the National Arts Council or the National Heritage Board in the period from 1 April 2018 to 31 March 2021 (both dates inclusive);
- b. operates a museum that became a member of a group established by the National Heritage Board known as the Museum Roundtable on or before 31 March 2021;
- c. is listed as an accredited Arts Education Programme provider in the 2019-2022 National Arts Council-Arts Education Programme Directory on the National Arts Council Internet website at <https://aep.nac.gov.sg>; or
- d. has >66% of its business in arts/heritage related activities (as defined by one of the 9 qualifying SSICs listed above).

Definition of a specified trade association

A “trade association” means a society —

- a. Registered under section 4 or 4A of the Societies Act (Cap. 311)
- b. Supports its members in developing their respective businesses by conducting activities that relate to trade, commerce, investment or industry development;
- c. One or more members of the association are regulated by the Accounting and Corporate Regulatory Authority under any written law

Qualifying commercial properties

List of Qualifying Commercial Uses	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
Childcare 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	-
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^.	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 excluding certain premises^.	-
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* Qualifying tenants in Integrated Resorts (i.e. Marina Bay Sands, Resorts World Sentosa), and Jewel (excluding premises within Changi Airport) will qualify.

^ 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; and
- 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
- e. Any property that is exempt from payment of property tax under section 6(6), (6A) or (7) of the Property Tax Act.