

THE STATUTES OF THE REPUBLIC OF SINGAPORE

**PROPERTY TAX ACT
(CHAPTER 254)**

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72 of 1960**

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Property Tax Act

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An Act to provide for the levy of a tax on immovable
properties and to regulate the collection thereof.

[1st January 1961]

PART I

PRELIMINARY

1. This Act may be cited as the Property Tax Act. Short title.
2. In this Act, unless the context otherwise requires — Inter-
pretation.

“annual value”, as used of a house or building or land
or tenement, not being a wharf, pier, jetty or
landing-stage, means the gross amount at which
the same can reasonably be expected to be let from
year to year, the landlord paying the expenses of
repair, insurance, maintenance or upkeep and all
taxes; and, as used of a wharf, pier, jetty or
landing-stage, means the gross amount at which
the same can reasonably be expected to be let from
year to year, the tenant paying the expenses of
repair, insurance, maintenance or upkeep:

Provided that —

 - (a) in assessing the annual value of any
premises in or upon which there is any
machinery used for the following
purposes or any of them:
 - (i) the making of any article or part
of an article;

(ii) the altering, repairing, ornamenting or finishing of any article; or

(iii) the adapting for sale of any article,

the enhanced value given to the premises by the presence of such machinery shall not be taken into consideration, and for the purpose of this definition "machinery" includes the steam engines, boilers and other motive power belonging to that machinery;

(b) in assessing the annual value of any property, the "annual value" of the property shall, at the option of the Chief Assessor, be deemed to be the annual value as hereinbefore defined or the sum which is equivalent to the annual interest at 5% —

(i) on the estimated value of the property, including buildings, if any, thereon; or

(ii) on the estimated value of the land as if it were vacant land with no buildings erected, or being erected, thereon;

(c) in estimating the annual value of any house, building, land or tenement, the "annual value" of the house, building, land or tenement shall, at the option of the Chief Assessor, mean the annual equivalent of the gross rent at which the same is let or licensed to the occupier or occupiers, as the case may be, and in arriving at that annual equivalent the Chief Assessor may also give consideration to any capital or periodical sums or any other consideration whatsoever, if any, which, it appears to the Chief Assessor, may have also been paid;

- (d) where land is occupied as appurtenant to any house or building, but is in excess of the quantity fixed by the Comptroller with the sanction of the Minister, the excess land shall be deemed to be vacant land and the “annual value” shall be separately assessed at a sum which is equivalent to the annual interest at 5% on the estimated value of the land; except that where the land is occupied or capable of being developed for building purposes, any money expended with the object of developing that land for building purposes shall be deducted from the estimated improved value of that land for a period of 5 years after such expenditure;
- (e) in assessing the annual value of any property which comprises a lot the title of which is issued under the Land Titles (Strata) Act — Cap. 158.
- (i) the subsidiary proprietor of the lot shall be deemed to be the owner thereof;
 - (ii) the annual value of the lot shall be determined as if that lot comprised a freehold estate in land; and
 - (iii) no separate annual value shall be attributed to the land upon which the subdivided building stands; and
- (f) in assessing the annual value of any property comprised in a statutory land grant or lease of State land or a lease of property by a public authority for a period exceeding 3 years —
- (i) the grantee or lessee of the property shall be deemed to be the owner thereof;

- (ii) the annual value of the property shall be determined as if that property comprised a freehold estate in land; and
- (iii) no deduction shall be made of any premium or rent payable to the Government or the public authority;

“building” means any structure erected on land and includes any house, hut, shed or similar roofed enclosure, whether used for the purposes of human habitation or otherwise, and includes any slip, dock, wharf, pier, jetty, landing-stage, underground or overground tank for the storage of solids, liquids or gases, and any oil refinery;

“Chief Assessor” means the Chief Assessor appointed under section 3;

“Comptroller” means the Comptroller of Property Tax appointed under section 3 and includes, for all purposes of this Act except the exercise of the powers conferred upon the Comptroller by sections 6 and 39, a Deputy Comptroller or an Assistant Comptroller so appointed;

“dwelling-house” includes a building or tenement wholly or principally used, constructed or adapted for use for human habitation;

“industrial premises” means premises, not being freight-transport premises, occupied and used for the purpose of private gain, as a mine or as a factory or workshop:

Provided that industrial premises shall not include premises occupied and used as a factory or workshop if such premises are primarily occupied and used for the following purposes or for any combination of such purposes:

- (a) the purposes of a dwelling-house;
- (b) the purposes of a retail shop;
- (c) the purposes of distributive wholesale business;
- (d) the purposes of storage;
- (e) the purposes of a public supply undertaking;

(f) any other purposes, whether or not similar to any of the foregoing, which are not those of a factory or workshop;

“occupier” means the person in occupation of the premises in respect of which the word is used or having the charge, management or control thereof either on his own account or as agent of another person, but does not include a lodger;

“owner” means the person for the time being receiving the rent of the premises in connection with which the word is used whether on his own account or as agent or trustee for any other person or as receiver or who would receive the same if such premises were let to a tenant and includes the person whose name is entered in the Valuation List;

“person” includes a company and body of persons;

“premises” includes messuages, houses, buildings, lands, tenements, easements and hereditaments of any tenure, whether open or enclosed, whether built on or not, whether public or private, and whether maintained or not under statutory authority;

“property” includes houses, buildings, lands and tenements;

“public authority” means such public authority as may be prescribed* for the purposes of this Act by the Minister;

“tax” means the property tax imposed by this Act;

“Valuation List” means the Valuation List prepared under section 10 and authenticated under section 15;

“Valuation Review Board” means the Valuation Review Board constituted under section 23.

PART II

ADMINISTRATION

3.—(1) The Minister shall appoint fit and proper persons to be the Comptroller of Property Tax and the Chief Assessor and may also appoint such number of Deputy Comptrollers and Assistant Comptrollers of Property Tax as may be necessary.

Appointment of Comptroller and Chief Assessor.

*See G.N. No. S 40/76.

(2) A Deputy Comptroller and an Assistant Comptroller of Property Tax shall, subject to the directions of the Comptroller, have all the powers conferred by this Act on the Comptroller except the powers conferred by sections 6 and 39.

Responsibility of Comptroller.

4.—(1) The Comptroller shall be responsible generally for the carrying out of the provisions of this Act and for the collection of property tax and shall pay all amounts collected in respect thereof into the Consolidated Fund.

(2) The Chief Assessor shall be responsible for the assessment of the annual values of properties for the purposes of this Act.

(3) The Comptroller shall not amend or otherwise vary any annual value ascribed to any property by the Chief Assessor.

Delegation of powers.

5. The Comptroller and the Chief Assessor may, subject to such conditions or restrictions as they think fit, delegate to any person having official duty or being employed in the administration of this Act all or any of the powers, functions and duties by this Act vested in them respectively.

PART III

IMPOSITION OF PROPERTY TAX

Charge of property tax.

6.—(1) Commencing from 1st January 1961, a property tax shall, subject to the provisions of this Act, be payable at the rate or rates specified in this Act for each year upon the annual value of all houses, buildings, lands and tenements whatsoever included in the Valuation List authenticated under section 15 and amended from time to time in accordance with the provisions of this Act.

(2) The tax shall be payable half-yearly in advance, without demand, by the owner of such property at the offices of the Comptroller or other prescribed place or places in the months of January and July or within such other time in each half year as is prescribed.

(3) The tax shall be a first charge on the property concerned and, if not paid within the prescribed time, shall be recoverable in the manner provided in this Act.

(4) No tax shall be payable on any house, land, building or tenement the annual value of which is \$18 or less.

- (5) All buildings or parts of buildings used exclusively —
- (a) as places for public religious worship;
 - (b) for public schools which are in receipt of grants-in-aid from the Government;
 - (c) for charitable purposes; and
 - (d) for purposes conducive to social development in Singapore,

shall be exempted from payment of the tax or taxes:

Provided that the Minister may exempt, subject to such conditions as he may think fit, any premises or part or parts thereof from the payment of the tax or taxes.

(6) Where premises are held subject to the payment by the owner thereof of any rent, rentcharge, annuity or other like payment, the owner having paid the tax or taxes for the time being payable on the premises shall be entitled, notwithstanding any stipulation to the contrary, to deduct from the rent, rentcharge, annuity or other payment a sum which shall bear the same proportion to the tax or taxes so paid by him as the amount of that rent, rentcharge, annuity or other payment bears to the annual value of the premises:

Provided that no such deduction shall be made from any rent payable to the Government or to a public authority.

(7) Notwithstanding any other provisions in this Act, the Minister may, in respect of any public authority or body corporate constituted by statute in Singapore, order that in lieu of the property tax payable under this Act, the authority or body corporate shall pay to the Government half-yearly in advance, without demand, in the months of January and July in each year, a sum to be calculated on such basis as may be deemed equitable by the Minister. If such sum remains due and unpaid at the expiration of 3 weeks from the end of January or July, as the case may be, in each year, it shall be deemed to be arrears of tax payable and may be recovered in the manner provided in this Act together with interest at the prevailing bank rate.

(8) If it is proved to the satisfaction of the Comptroller that any tax has been paid in excess of the amount with which any property is properly chargeable, the owner of the property shall be entitled to have the amount so paid in excess refunded. Every claim for such refund under this subsection shall be made within 6 years of such excess

payment. The Comptroller shall certify the amount to be refunded and shall cause payment to be made forthwith.

(9) Where any amount has been erroneously refunded under subsection (8), the owner shall, notwithstanding the certification by the Comptroller of such refund, repay that amount within a period of 15 days of his receiving a demand therefor from the Comptroller. If that amount remains due and unpaid at the expiration of that period, it shall be deemed to be arrears of tax payable in respect of the property concerned and may be recovered in the manner hereinafter provided.

(10) Any reference in any other written law to the rates leviable under the Municipal Ordinance or the Local Government Ordinance 1957 shall be construed as a reference to the property tax imposed by this Act.

1936 Ed.
Cap. 133.
24/57.

Refund on
unoccupied
buildings.

7.—(1) Where tax has been paid under the provisions of this Act in respect of any building, the Comptroller shall, subject to subsections (2) and (3), refund a part of the tax proportionate to any period during which the building is unoccupied except that no refund shall be allowed in respect of any unbroken period of less than 30 days or a calendar month.

(2) No refund shall be made under this section, unless the person claiming the refund gives written notice to the Comptroller of such vacancy within 14 days from the commencement of the period in respect of which the refund is claimed or such further period as the Comptroller may allow and claims payment thereof in writing not later than one month after the expiration of the half year in respect of which the claim is made:

Provided, however, that the Comptroller may make a refund under this section to the extent of the whole or any part thereof, although the claim therefor was not made within the prescribed time, if he is satisfied as to the reasons for the failure to make the claim within the prescribed time.

(3) No refund shall be allowed in respect of any building, unless the owner satisfies the Comptroller —

- (a) that the building is in good repair and fit for occupation;
- (b) that every reasonable effort to obtain a tenant has been made;

- (c) that the rent demanded is a reasonable one; and
- (d) that the building has been vacant during the whole of the period in respect of which a refund is claimed:

Provided that where a refund is claimed in respect of a period during which the building has been undergoing repairs for the purposes of rendering it fit for occupation, it shall not be necessary to prove in respect of the claim, the matters specified in paragraphs (a), (b) and (c).

8.—(1) Subject to this section where any person, being the owner of any premises in a centrally air-conditioned commercial building, has incurred any approved expenditure in relation to that building when occupying those premises for residential purposes or when those premises are vacant, there shall be allowed a refund of tax paid in respect of those premises for the year in which the claim for refund is made of an amount equal to 40% of that expenditure (referred to in this Act as the refundable expenditure).

Refund for energy conservation.

(2) Where in any year in which the claim for refund is made, full effect cannot be given to any refundable expenditure by reason of insufficiency of tax paid for that year, the balance of the refundable expenditure shall be refunded from the tax paid by him in respect of those premises for the next succeeding year and so on for the subsequent years until the refundable expenditure has been refunded in full.

(3) No refund under this section shall be allowed where the person claiming the refund is entitled to claim a deduction under section 14G of the Income Tax Act in respect of the same expenditure.

Cap. 134.

(4) For the purposes of this section, “approved expenditure”, in relation to a commercial building, means any expenditure approved by the Minister or such person as he may appoint and incurred in effecting, for the purposes of energy conservation, alteration of the building which results in a reduction of the overall thermal transfer value of the building to 45 watts per square metre or less, and in connection therewith, any alteration of the central air-conditioning plant of the building which results in an improvement to the coefficient of performance of the plant.

[7A

Rates of Tax

Rates of tax. **9.**—(1) The tax payable in respect of each year shall be at the rate of 36%* upon the annual value of every property included in the Valuation List:

Provided that the Minister may, by order published in the *Gazette*, direct that the tax payable in respect of properties within any area or areas shall be at such a rate or rates being less than the rate prescribed by this section for such period or periods as may seem equitable to the Minister.

(2) The Minister may, by order published in the *Gazette*, direct that the tax payable in respect of —

- (a) any dwelling-house or part thereof; or
- (b) any industrial premises,

occupied as such by the person whose name appears in the Valuation List as the owner of the property concerned, shall be at a rate less than the rate prescribed by this section.

[8

Valuation List

Valuation
List.

10.—(1) The Chief Assessor shall cause to be prepared a list, which shall be known as the Valuation List, of all houses, buildings, lands and tenements:

Provided that the inclusion in the Valuation List of any house or building which has been erected in contravention of any written law shall not prevent the person who has contravened that law from being liable to the penalty provided under that law, or such unauthorised house or building from being demolished under the provisions of that law.

(2) The Valuation List shall contain in respect of all houses, buildings, lands and tenements —

- (a) a description or designation sufficient for identification;
- (b) the name of the owner;
- (c) the annual value ascribed thereto; and
- (d) such other particulars as the Chief Assessor may from time to time consider necessary.

(3) Each part of a building divided laterally or horizontally into parts in such a manner that the owner, either solely or jointly with other owners, of one part is not also

*23% from 1983 — See G.N. No. S 327/82.

the owner either solely or jointly with the other owners respectively of any other part, shall for the purpose of this Part be deemed to be a building.

(4) Each part of a partially completed building divided laterally or horizontally into parts shall for the purposes of this Part be deemed to be a building if it is used for human habitation or otherwise.

(5) When the name of the owner is not known, it shall be sufficient to designate him in the Valuation List and in any proceedings to recover any tax or arrears thereof as “the owner” of that house, building, land or tenement, as the case may be, without further description. [9

11. It shall be in the discretion of the Chief Assessor either to cause to be prepared a new Valuation List every year or to adopt the Valuation List then in force, with such alterations and amendments as may have been made from time to time in accordance with the provisions of this Act. [10

Adoption of
Valuation
List.

12.—(1) The Chief Assessor shall in the month of August in each year give public notice in the *Gazette* and in such other manner, if any, as he shall think fit, of the place or places at which and of the hours between which the Valuation List for the ensuing year or a copy thereof may be inspected and that Valuation List, or copy thereof, shall be open for inspection for a period of 28 days from the date of the *Gazette* in which the notice is given.

Notice of
Valuation
List to be
published.

(2) In addition to giving public notice as provided by subsection (1), the Chief Assessor shall within 14 days thereafter serve on the owner of every property included therein which has not previously been included in a Valuation List authenticated under section 15 or of which the annual value as shown in the last preceding authenticated Valuation List has been increased a notice containing such particulars of the property as are mentioned in section 10 (2).

(3) Where an objection has been made to the Chief Assessor or an appeal has been made to the Valuation Review Board against the inclusion in the Valuation List of any property, or the annual value ascribed thereto, or any other statement made in or omitted from the Valuation List,

or a proposal to amend the Valuation List pursuant to section 20, the Chief Assessor need not include the same property in ensuing Valuation Lists until such time as the objection has been decided upon by the Chief Assessor or the appeal has been decided upon by the Valuation Review Board unless the Chief Assessor intends to increase or decrease the annual value ascribed thereto. [11

Payment
to account
of tax.

13. Where the Chief Assessor has not included any property in a Valuation List pursuant to section 12 (3) and an appeal has been made to the Valuation Review Board, there shall be payable to account of tax in respect of such property for each year during which the property has been omitted from the Valuation List a sum calculated at the prescribed rate of tax on the basis of the proposed annual value. Such sum shall be payable and recoverable in the manner in which taxes are payable and recoverable under this Act. [11A

Notice of
objection to
Valuation
List.

14.—(1) Any owner aggrieved by the inclusion in the Valuation List of any property or by the annual value ascribed thereto or by any other statement made in or by any omission from the Valuation List may, at any time within the period allowed for inspection of the Valuation List, apply to the Chief Assessor by written notice of objection in the prescribed form, to amend the Valuation List accordingly.

(2) Such application shall state precisely the grounds on which the objection is made and the amendments desired to remove the objections.

(3) The Chief Assessor shall consider the objection and may either disallow it or allow it either wholly or in part, and shall serve the owner by post or otherwise with written notice of his decision.

(4) Any owner dissatisfied with the decision made by the Chief Assessor under this section may, within 21 days after such service, appeal to the Valuation Review Board in the manner provided in section 29. [12

Authenti-
cation of
Valuation
List.

15.—(1) The Chief Assessor shall at the end of the period allowed for inspection cause the proposed Valuation List for the ensuing year to be amended by deleting therefrom all properties in respect of which notice of objection under

section 14 (1) has been given and, after such amendment has been made, shall authenticate the Valuation List, as amended, by signing his name thereon. Such Valuation List, as authenticated, shall come into operation on 1st January then next ensuing and notice of the authentication shall forthwith be published in the *Gazette*:

Provided that the authenticated Valuation List may be amended from time to time as provided in this Act and the amendment may be made retrospective to the date of the coming into operation of the Valuation List.

(2) Notwithstanding that any property has been deleted from such Valuation List pursuant to subsection (1), there shall be payable to account of tax in respect of that property for the ensuing year a sum calculated at the prescribed rate of tax on the basis of the proposed annual value thereof. Such sum shall be payable and recoverable in the manner in which taxes are payable and recoverable under this Act.

(3) Upon the determination by the Chief Assessor of any objection in respect of any of the properties deleted from the Valuation List pursuant to subsection (1) —

(a) if no notice of appeal is lodged within the prescribed time, the Chief Assessor shall cause the authenticated Valuation List to be amended to include such property in accordance with his decision upon the objection;

(b) if a notice of appeal is lodged within the prescribed time, the Chief Assessor shall cause the authenticated Valuation List to be amended to include that property in accordance with the direction of the Valuation Review Board.

(4) Any amendment made pursuant to subsection (3) (a) or (b) shall be authenticated by the signature of the Chief Assessor and, whether made before or after the date of the coming into operation of the Valuation List, shall be effective from such date.

(5) Notice of authentication of every such amendment shall forthwith be given to every owner who has given to the Chief Assessor notice of objection in accordance with section 14 (1). [13

16.—(1) The Chief Assessor may at any time and as often as he thinks necessary serve on any person a notice requiring him to make within 21 days from the date of the

Returns to
be made
by owners.

notice a return in such form as may be prescribed by the Chief Assessor containing such particulars as may be required for the purposes of this Act.

(2) Any person on whom such a notice has been served who fails to comply with the terms of the notice shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$500.

(3) Any person who in a return made under this section makes any statement which is false in any material particular shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$1,000 or to imprisonment for a term not exceeding 3 months or to both.

(4) All returns, additional information and other correspondence and payment of tax under the provisions of this Act may be sent post free to the Comptroller or the Chief Assessor in envelopes marked "Property Tax". [14

Occupier to
furnish name
of owner.

17. Any occupier of any premises who when requested by or on behalf of the Chief Assessor to state the name of the owner of the premises refuses or omits to disclose or misstates the same shall, unless he shows cause to the satisfaction of the court for his refusal, omission or misstatement, be guilty of an offence and shall be liable on conviction to a fine not exceeding \$500. [15

Notice of
chargeability
to be given by
property
owners.

18.—(1) Any person who owns any property the annual value of which is more than \$18 and has not received a notice requiring him to pay tax in respect of such property within 6 months from 1st January in each year shall, within 14 days after the expiration of that period, give notice to the Chief Assessor of his ownership of such property.

(2) On receipt of any such notice the Chief Assessor shall, if the property in question has not been included in the Valuation List, serve on such person a notice requiring him to make a return as provided in section 16 (1).

(3) Any person who fails or neglects without reasonable excuse to give such notice of chargeability or to furnish such return shall be guilty of an offence. [16

Notice of
transfer of
property.

19.—(1) Whenever any estate or interest in any house, building, land or tenement included, or capable of being included, in a Valuation List is sold or transferred whether by instrument or operation of law or otherwise, the vendor

or transferor shall, within one month after the sale or transfer, give notice thereof to the Chief Assessor in such form as may be prescribed by the Chief Assessor.

(2) Whenever the owner of any taxable property dies, the person becoming the owner of the property by succession or otherwise shall give notice thereof in writing to the Chief Assessor within one year after the death of the deceased.

(3) On receipt of any such notice, the Chief Assessor may require the production of the instrument of sale or transfer, if any.

(4) When any building is erected or when any building is rebuilt, enlarged, altered or improved or where any building which has been vacant is occupied, the owner of the building shall, within 15 days, give notice thereof in writing to the Chief Assessor.

(5) When any building is erected, rebuilt, enlarged, altered or improved, the architect in charge or, if there is no architect, the person supervising the building works shall, within 15 days, give notice thereof in writing to the Chief Assessor.

(6) The period of 15 days referred to in subsections (4) and (5) shall be reckoned from the date of the completion of the building which has been newly erected or rebuilt or of the enlargement, alteration, improvement or occupation, as the case may be.

(7) When any building or any portion of a building which is liable to the payment of tax is demolished or removed, the owner shall, within 15 days from the completion of the demolition or removal, give notice thereof in writing to the Chief Assessor.

(8) Where any building or portion of a building is demolished or removed and no action has been taken to amend the Valuation List in respect thereof for any reason, the owner shall, at the option of the Comptroller and until any notice of demolition or removal is given —

- (a) continue to be liable to pay the tax in respect of the building or portion of the building, as if the building had not been demolished or removed; or
- (b) notwithstanding that the Valuation List has not been amended be liable to pay the tax in respect

of that property from the date of demolition or removal of the building, as the case may be, on the basis of any revised annual value which may be ascribed to that property in a subsequent amended Valuation List.

(9) Where any property is let and the rent charged therefor, or any sum charged for the use of furniture, fixtures, fittings and other furnishings therein, or for the maintenance of the property and the grounds thereof, or for services provided in connection with the property, is increased, the owner of the property shall, within 15 days of the increase, give notice thereof in writing to the Chief Assessor.

(10) Where any property is let and a premium is charged for the letting of the property, the owner thereof shall, within 15 days of the receipt of the premium, give notice in writing to the Chief Assessor.

(11) When any property ceases to be occupied by the owner, the owner of the property shall, within 15 days of ceasing to occupy the property, give notice thereof in writing to the Chief Assessor.

(12) Whenever any person makes an application to the competent authority for permission to develop or subdivide any property in accordance with the provisions of the Planning Act, he shall, within 15 days of making such an application, give notice thereof in writing to the Chief Assessor.

Cap. 232.

(13) Any person who fails to give any notice required by this section shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000.

(14) An owner who fails to give any notice required by this section and who subsequently becomes liable to pay tax pursuant to section 21 shall pay interest on the tax at the rate of 10% per annum.

(15) The interest payable under subsection (14) shall be calculated from the date of expiry of the period during which the notice is to be given and shall be deemed to be tax payable and recoverable under this Act. [17

Amendment of authenticated Valuation List

Amendment
of Valuation
List.

20.—(1) Where it appears that any Valuation List is or has become inaccurate in any material particular, the Chief Assessor may, on the application of any person interested,

or otherwise, and in the manner hereinafter provided, amend the Valuation List accordingly.

(2) When, in pursuance of subsection (1), the Chief Assessor considers it desirable that an amendment should be made to any Valuation List, he shall give notice thereof to the owner of the property concerned stating what amendment is considered desirable and the date from which it is proposed the amendment shall take effect.

(3) Any owner who desires to object to such amendment may, within 21 days of the service of such notice, give to the Chief Assessor notice of objection in the manner provided in section 14.

(4) Any owner dissatisfied with the decision made by the Chief Assessor under this section may, within 21 days after such service, appeal to the Valuation Review Board in the manner provided in section 29.

(5) Notwithstanding that an appeal has been made to the Valuation Review Board pursuant to subsection (4), there shall be payable to account of tax in respect of the property a sum calculated at the prescribed rate of tax on the basis of the proposed annual value thereof. Such sum shall be payable and recoverable in the manner in which taxes are payable and recoverable under this Act.

(6) Where notice of proposal to amend has been given by the Chief Assessor pursuant to subsection (2) —

- (a) if no notice of objection is lodged within the prescribed time, the Chief Assessor shall cause the Valuation List to be amended to include the property in accordance with the notice of proposed amendment;
- (b) if a notice of objection is lodged within the prescribed time, the Chief Assessor shall, if no subsequent notice of appeal is lodged, cause the Valuation List to be amended to include the property in accordance with his decision upon the objection;
- (c) if a notice of appeal is lodged within the prescribed time, the Chief Assessor shall cause the Valuation List to be amended to include the property in accordance with the decision of the Valuation Review Board.

(7) Any amendment made pursuant to subsection (6) (a), (b) or (c) shall be authenticated by the signature of the Chief Assessor and shall be effective from the date contained in the notice of proposal to amend.

(8) Where notice of proposal to amend has been given by the Chief Assessor pursuant to subsection (2) after the Valuation List for the ensuing year has been closed for public inspection but before it comes into operation and if no notice of objection is lodged against the proposal within the prescribed time, the Chief Assessor may, without notice to the owner, cause the Valuation List for the ensuing year to be amended in accordance with the proposal in the notice.

(9) For the purposes of this section, the Valuation List shall be deemed to be inaccurate in a material particular where —

- (a) the Chief Assessor is of the opinion that the annual value of a property included in the Valuation List does not correctly represent the annual value evidenced by —
 - (i) the rental obtained from a tenant in respect of a property previously occupied by the owner;
 - (ii) the increased or decreased rental obtained in respect of the letting out of that or similar property; or
 - (iii) the consideration paid or value passing on the sale or transfer directly or indirectly of any estate or interest in that similar property, including the sale or transfer of 75% or more of the issued ordinary shares of a land-owning company, whether or not the Chief Assessor exercises the option given in paragraph (b) of the proviso to the definition of “annual value” in section 2;
- (b) the Chief Assessor is of the opinion that the rental, if any, obtained from the tenant is lower than the gross amount at which the property could reasonably be expected to be let from year to year;

- (c) any new building is erected or any building is rebuilt, enlarged, altered, improved or demolished:
- (d) property, not exempted from the provisions of this Act, has not been included in the Valuation List:

Provided that any alteration to a Valuation List required for the purpose of correcting any of the matters referred to in section 10 (2) (a), (b) and (d) or for the correction of any clerical or arithmetical error therein, shall not in itself constitute an amendment and may be made at any time.

(10) For the purposes of this section, a "land-owning company" means a company the main object or one of the main objects of which is the development of property by the construction of houses or buildings thereon for the purpose of sale or rent. [18

21.—(1) Subject to subsection (2), where any new building is erected and no action is taken in respect thereof for any reason whatsoever to amend the Valuation List for the year in which the work of erecting the building was completed, the tax in respect of the building shall, notwithstanding that the Valuation List has not been duly amended under section 20, be payable from the date of completion of the work of erecting the building and the tax shall be calculated on the basis of the annual value or revised annual value, as the case may be, subsequently ascribed to the building in a subsequent Valuation List.

Tax on new buildings, etc.

(2) Where any part of the building which is under construction (whether divided laterally or horizontally) is used for the purpose of human habitation or otherwise before the work of erecting the building is completed and no action is taken in respect thereof for any reason whatsoever to amend the Valuation List for the year in which that part of the building was used, the tax in respect of that part of the building shall, notwithstanding that the Valuation List has not been duly amended under section 20, be payable from the date of use of that part of the building and the tax shall be calculated on the basis of the annual value or revised annual value, as the case may be, subsequently ascribed to that part of the building in a subsequent Valuation List.

(3) Where any building is rebuilt, enlarged, altered or improved and no action is taken in respect thereof for any reason whatsoever to amend the Valuation List for the year in which the work of rebuilding, enlarging, altering or improving the building was completed, the tax in respect of the building shall, notwithstanding that the Valuation List has not been duly amended under section 20, be payable from the date of completion of the work of rebuilding, enlarging, altering or improving the building and the tax shall be calculated on the basis of the annual value or revised annual value, as the case may be, subsequently ascribed to the building in a subsequent Valuation List.

(4) Where any property is included for the first time in a Valuation List for any year, the tax in respect of the property shall, notwithstanding that the property has not previously been included in any Valuation List authenticated under this Act, be payable in the case of a building from the date of completion of the building and in the case of land from such date as may be determined by the Comptroller, but in none of these cases shall the tax be payable for more than 6 years prior to such inclusion. Such tax shall be calculated on the basis of the annual value ascribed to the property in the Valuation List.

(5) Where any building ceases to be occupied by the owner thereof and is let to a tenant or where the rent of any building is increased directly or indirectly and no action is taken in respect thereof for any reason whatsoever to amend the Valuation List for the year in which the letting or increase of rent occurs, the tax in respect of the building shall, notwithstanding that the Valuation List has not been duly amended under section 20, be payable from the date of the letting or increase of rent, as the case may be, on the basis of any revised annual value which may be ascribed to the building in a subsequent Valuation List.

(6) The Comptroller may, at any time and as often as he thinks necessary, serve on any person a notice requiring him to make, within 21 days from the date of the notice, a return in such form as may be prescribed by the Comptroller, containing such particulars as may be required for the purpose of determining the tax payable in accordance with this section.

(7) Any person on whom such a notice has been served who fails to comply with the terms of the notice shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$500.

(8) Any person who in a return made under this section makes any statement which is false in any material particular shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$1,000 or to imprisonment for a term not exceeding 3 months or to both. [19

22.—(1) Where it appears to the Comptroller that any tax is payable in respect of any property pursuant to section 21, the Comptroller shall give notice thereof to the owner of the property concerned stating the amount of the tax due and the period for which the tax is payable.

Collection of
taxes under
section 21.

(2) Any owner who objects to any demand made by the Comptroller under subsection (1) may, within 21 days of the service of such notice, give to the Comptroller notice of objection in the prescribed form stating precisely the grounds of his objection.

(3) The Comptroller shall consider the objection and may either disallow it, or allow it either wholly or in part, and shall serve the owner by post or otherwise with a written notice of his decision.

(4) Any owner dissatisfied with the decision made by the Comptroller under this section may, within 21 days after such service, appeal to the Valuation Review Board in the manner provided in section 29.

(5) Notwithstanding that an appeal has been made to the Valuation Review Board against the Comptroller's proposal to collect tax pursuant to section 21, there shall be payable to account of tax a sum of money calculated at the prescribed rate of tax on the basis of the proposed annual value. Such sum shall be payable and recoverable in the manner in which taxes are payable and recoverable under this Act. [19A

PART IV

APPEALS

Valuation Review Board

Valuation
Review
Board.

23.—(1) For the purpose of hearing appeals from the decisions of the Chief Assessor of which notice has been given under section 14 or 20, or of the Comptroller of which notice has been given under section 22, in the manner hereinafter provided, there shall be a Valuation Review Board (referred to in this Part as the Board) consisting of a Chairman and not more than 6 other members all of whom shall be appointed by the Minister.

(2) No person shall be eligible to be appointed or to remain a member of the Board who —

- (a) is a Member of Parliament;
- (b) is an undischarged bankrupt;
- (c) has been sentenced to imprisonment for a term exceeding 6 months and has not suffered such punishment or received a free pardon; or
- (d) is a person found or declared under any written law to be of unsound mind.

(3) The Chairman and the other members of the Board shall hold office for a period of 3 years from the date of their respective appointments and shall be eligible for reappointment on completion of that period.

(4) The Minister may appoint any person to be a temporary Chairman or member of the Board during the incapacity from illness or otherwise of the Chairman or any member, as the case may be.

(5) The Minister may remove from office, without assigning any reason therefor, all or any of the members if necessary in the interests of effective performance of the Board's functions.

(6) The seat of a member of the Board shall become vacant —

- (a) on his death;
- (b) if he becomes disqualified to remain a member of the Board;
- (c) if he is adjudicated a bankrupt; or
- (d) if he resigns his seat and the resignation has been accepted by the Minister.

(7) On the death, disqualification, bankruptcy, resignation or revocation of the appointment of the Chairman or any member of the Board, the Minister may appoint a new Chairman or member, as the case may be, who shall hold office for so long as the Chairman or member in whose place he is appointed would have held office.

(8) Every member of the Board shall be deemed to be a public servant within the meaning of the Penal Code. [20 Cap. 224.

24. There shall be paid to the Chairman and members of the Board such salaries, fees and allowances as the Minister may determine. [21 Salaries, fees and allowances to members.

25. The Minister may appoint a clerk or clerks to the Board and such other officers and employees of the Board as may be necessary. [22 Clerk to Board.

26.—(1) All the powers, functions and duties of the Board may be exercised, discharged and performed by any committee of the Board consisting of not less than 3 members of the Board. Any act, finding or decision of any such committee shall be deemed to be the act, finding or decision of the Board. Committee of Board.

(2) The clerk shall, from time to time, summon such members of the Board as may be nominated by the Chairman to constitute a committee of the Board for the purposes of giving effect to the provisions of this Part and it shall be the duty of such members to attend at the times and places specified in the summons. [23

27. The Chairman shall preside at all meetings of the Board: Chairman.

Provided that if the Chairman is absent from a meeting or any part thereof, such member as may be chosen by the members present shall preside. [24

28. All matters coming before the Board at any meeting shall be decided by a majority of the votes of those members present, and, in the event of an equality of votes, the Chairman shall have a second or casting vote. [25 Casting vote.

29.—(1) Any owner who desires to appeal pursuant to section 14, 20 or 22 shall lodge with the clerk to the Board, Notice of appeal.

within the time allowed therefor, a written notice of appeal in duplicate in the prescribed form.

(2) Every such notice of appeal shall state —

- (a) the grounds on which the appeal is based;
- (b) the amendments desired; and
- (c) whether the appellant desires to be heard in person or by an agent authorised by him in writing.

(3) A notice of appeal shall state an address to which communications may be sent. [26

Copy of
notice to be
sent to Chief
Assessor, etc.

30. On receipt of a notice of appeal, the clerk shall forthwith forward one copy thereof —

- (a) in the case of an appeal made under section 14 (4), to the Chief Assessor who shall cause the property concerned to be deleted from the Valuation List;
- (b) in the case of an appeal made under section 20 (4), to the Chief Assessor who shall defer the making of the proposed amendment to the Valuation List until such time as the appeal has been decided upon by the Board; and
- (c) in the case of an appeal made under section 22 (4), to the Comptroller. [27

Chief
Assessor or
Comptroller
to submit
report.

31.—(1) On receipt of the copy of notice of appeal, the Chief Assessor or the Comptroller, as the case may be, shall, within 3 months from the date thereof, carry out such further investigations as he thinks necessary and submit to the Board a report setting out the facts of the case together with his recommendation, if any, for revision of the annual value.

(2) The Chairman of the Board may in his discretion extend the time within which such report shall be submitted by the Chief Assessor or the Comptroller.

(3) For the purpose of carrying out such further investigations, the Chief Assessor or the Comptroller may require the owner giving the notice of appeal to furnish such particulars in respect of the property concerned as the Chief Assessor or the Comptroller may consider necessary.

[28

32.—(1) On receipt of the report submitted by the Chief Assessor or the Comptroller pursuant to section 31, the clerk shall, as soon as may be thereafter, appoint a time and place for the hearing of the appeal and shall give 14 days' notice thereof both to the appellant and the Chief Assessor or the Comptroller, as the case may be.

Time and place for hearing of appeals.

(2) The appellant or an agent authorised by him in writing and the Chief Assessor or his representative, or the Comptroller or his representative, as the case may be, shall attend at such times and places as may be appointed for the hearing of the appeal:

Provided that if it is proved to the satisfaction of the Board that, owing to absence from Singapore, sickness or other reasonable cause, any person is prevented from so attending, the Board may postpone the hearing of the appeal for such reasonable time as it thinks necessary.

(3) Upon such day or days as are appointed pursuant to subsection (1), the Board shall hear such representations as may then be made and record the evidence given both by the appellant or his authorised agent and by the Chief Assessor or his representative, or the Comptroller or his representative, as the case may be, at such hearing. [29

33.—(1) The Board, after hearing an appeal, may —

Powers of Board.

- (a) in the case of an appeal made pursuant to section 14 or 20, dismiss the appeal or direct that such amendments as it thinks proper shall be made to the Valuation List for the year in respect of which the appeal was made and for the ensuing years; and
- (b) in the case of an appeal made pursuant to section 22, confirm, vary or rescind the Comptroller's proposal.

(2) Where under subsection (1) the Board dismisses an appeal, the Board may, if in its opinion the appeal was vexatious or frivolous, order the appellant to pay, as costs to the Board, a sum not exceeding \$250, which sum shall be added to any tax payable by the appellant and recoverable therewith.

(3) Where under subsection (1) the Board directs such amendments as it thinks proper to be made to the Valuation List and the tax in respect of the property concerned is less than the amount paid by the appellant to account of tax in respect of that property, the Board may order the Comptroller to pay interest at the rate of 6% per annum on the difference between the amount paid to account of tax and the tax payable in respect of that property. [30]

Board's
decision to
be final.

34. Except as provided in section 35, the decision of the Board shall be final. [31]

Appeals to High Court

Appeals to
High Court.

35.—(1) Any owner dissatisfied with the decision made by the Board may, within 21 days of the date of the decision, appeal to the High Court. Any such appeal shall be by way of rehearing.

(2) The Chief Assessor or the Comptroller, as the case may be, may, within 21 days of the date of the Board's decision, appeal to the High Court from the decision of the Board upon any question of law or of mixed law and fact.

(3) Until such appeal has been determined by the Court, the tax in respect of the property concerned shall be payable and continue to be payable and recoverable in the manner hereinafter provided.

(4) Such appeals shall be brought in the manner provided by the Rules of the Supreme Court.

(5) The Court, after hearing an appeal, may —

(a) dismiss the appeal or direct that such amendments as it thinks proper shall be made to the Valuation List; and

(b) confirm, vary or rescind any order made by the Board.

(6) Any amendments directed by the Court to be made to the Valuation List shall be authenticated in the manner provided by section 15 (3) or 20 (6), as the case may be, and notice of the amendments shall forthwith be published in the *Gazette*. [32]

PART V

COLLECTION AND RECOVERY OF TAX

36. Any sum payable in respect of any rate or rates levied under the provisions of the Local Government Ordinance 1957 or the Municipal Ordinance upon the annual value of any property included in the Valuation List or Assessment List, as the case may be, which remains due and unpaid on 1st January 1961, shall be deemed to be arrears of tax payable in respect of the property under the provisions of this Act and may be recovered in the manner hereinafter provided. Arrears of rates levied under Local Government Ordinance 1957 and Municipal Ordinance. 24/57. 1936 Ed. Cap. 133.

[33]

37.—(1) If any sum payable in respect of any tax remains unpaid at the expiration of the prescribed time, a notice shall be served upon the person or any one of the persons, if more than one, liable to pay the tax, requiring him to pay, within 15 days of the service of the notice, such sum together with a fee of such amount as may be prescribed for the cost of the notice. Proceedings in default.

(2) If no person liable to pay the tax can be found, such notice shall be deemed to have been duly served by the posting thereof at the offices of the Comptroller and by affixing a copy thereof to some conspicuous part of the premises in respect of which the tax is payable.

(3) If any such sum or any part thereof remains due and unpaid at the expiration of that period of 15 days or such further period as may be allowed by the Comptroller, it shall be deemed to be arrears of tax and may be recovered as hereinafter provided.

(4) If any tax is not paid within the period prescribed in subsection (3), the Comptroller may in his discretion add thereto a sum not exceeding 5% of the amount of the tax payable and the provisions of this Act relating to the collection and recovery of tax shall apply to the collection and recovery of that sum. [34

38. The Comptroller may in his discretion permit any tax payable in respect of any property under the provisions of this Act to be paid by way of instalments and may in his discretion charge interest at a rate which shall not exceed 10% per annum. Tax may be paid by instalments.

[34A]

Proceedings
for recovery
of arrears.

39.—(1) For the recovery of arrears the Comptroller shall have and may exercise, either successively or concurrently, in addition to any other remedies conferred by this Act, either or both of the following powers:

- (a) the Comptroller may issue a warrant of attachment and may seize by virtue thereof any movable property and crops of any person liable to pay the arrears and may also seize any movable property or any crops to whomsoever belonging which are found on the premises in respect of which the arrears are due and may, after service of the prescribed notice, sell the property by public auction or in such manner as may be prescribed;
- (b) the Comptroller may, by notice of sale to be served or published in the prescribed manner, declare his intention of selling, at the expiration of 3 months from the date of the notice of sale, the premises in respect of which the arrears are due and, if, at the expiration of that period, the arrears have not been paid or satisfied, the Comptroller may sell by public auction, in lots or otherwise, the whole of such premises or such portion thereof or such interest therein as he considers sufficient for the recovery of the arrears and costs:

Provided that the Comptroller shall not proceed under paragraph (b) to sell the premises in respect of which the arrears are due, or any portion thereof or interest therein, where there is or are upon the premises and liable to be seized and sold under paragraph (a) movable property or crops belonging to the owner of a value estimated by the Comptroller to be sufficient to realise the sum required to satisfy the arrears and costs.

(2) Any tenant, sub-tenant or occupier who, in order to avoid the seizure or sale of his property for non-payment of arrears payable by the owner of the premises, pays the arrears and costs may thereafter, in the absence of any written agreement to the contrary, deduct the amount so paid by him from the rent due or to become due by him to his immediate landlord on account of the premises or such part thereof as is held or occupied by him, and may retain

possession thereof until that amount has been fully reimbursed to him whether by deduction from the rent or otherwise. Any tenant or sub-tenant who has reimbursed, whether by allowing a deduction from his rent or otherwise, any sub-tenant or occupier holding or occupying under him the amount so paid by the sub-tenant or occupier shall have a similar right to deduct that amount from the rent due or to become due to his immediate landlord and to retain possession until similarly reimbursed.

(3) The receipt of the Comptroller or of any duly authorised officer of his department for any amount so paid by any such tenant, sub-tenant or occupier shall be deemed an acquittance in full for the like amount of rent.

(4) If any premises in respect of which arrears are due, or any such movable property or crops as are mentioned in subsection (1) or the proceeds of sale thereof are already in the custody of the law under any process of execution whereby the Comptroller is unable to exercise the powers hereinbefore conferred, the Comptroller may notify the Sheriff or the bailiff of the court concerned of the amount of the arrears, and shall be entitled without obtaining a judgment to be paid such amount out of the proceeds of sale of that premises or property in priority to the judgment debtor and to the judgment creditor and to any other creditor, except the Government. A certificate from the Comptroller shall, unless it is disputed by the judgment debtor, be conclusive evidence of the amount of the arrears, and in case of dispute, the amount shall be summarily determined by the court concerned.

(5) Where premises are sold pursuant to subsection (1) (b), the Comptroller shall have power to execute the conveyance and the purchaser of the premises shall not be concerned to inquire whether the provisions of this Act relating to the sale and the conveyance have been complied with nor otherwise to inquire into the regularity or validity of the sale and conveyance.

(6) Subsection (5) shall —

(a) be deemed to apply to all conveyances executed by the Comptroller before 17th August 1973, and all such conveyances so executed shall accordingly be deemed always to have been or to be validly executed; and ^{24/73.}

Cap. 157. (b) not affect the application of section 127 of the Land Titles Act in relation to registered land. [35

Attachment. **40.**—(1) The attachment mentioned in section 39 (1) (a) may be made by a person appointed for the purpose by the Comptroller who shall publicly notify the attachment in the prescribed manner and shall take an inventory of the property attached.

Cap. 224. (2) Such person shall be deemed to be a public servant within the meaning of the Penal Code.

(3) Such person may break open in the daytime any house or building for the purpose of effecting the attachment. [36

Application of proceeds. **41.**—(1) The proceeds of a sale under section 39 (1) shall be applied in the first place in satisfaction of the arrears together with interest thereon at the rate of 6% per annum and costs.

(2) In the event of there being any surplus remaining thereafter, the Comptroller shall, if satisfied as to the right of any person claiming the surplus, pay the amount thereof to the person or, if not so satisfied, shall hold the amount in trust for the person who may ultimately succeed in due course of law in establishing his title thereto.

(3) If no title is established to such surplus within a period of 5 years from the date of the sale, it shall be paid into the Consolidated Fund. [37

Title conferred by purchase at sale under section 39 (1) (b). **42.**—(1) The purchaser at a sale held under section 39 (1) (b) shall be deemed to have acquired the right or property offered for sale free from all encumbrances created over it and from all subordinate interests derived from it except such as are expressly reserved by the Comptroller at the time of sale.

(2) The Comptroller shall notify in the *Gazette* the result of the sale and the conveyance to the purchaser of the right or property offered for sale. [38

43. All costs and expenses incurred in the recovery of arrearages may be recovered as if they formed part of the arrearages. [39] Cost of proceedings for recovery of arrearages.

44. If any person having any interest in any property liable to be sold at any time previous to the sale tenders to the Comptroller the arrearages with interest and costs, the Comptroller shall thereupon desist from all further proceedings in respect thereof. [40] Power to stop sale.

45.—(1) If any person whose movable property, crops or premises have been attached or advertised for sale disputes the propriety of the attachment or sale, he may apply to the High Court or, when the arrearages do not exceed \$1,000, to a District Court for an order to stay the proceedings. Application to court.

(2) The court shall, after hearing the Comptroller and making such further inquiry as is necessary, make such order as it thinks fit. [41]

46. No application shall be entertained by the court under section 45 unless the applicant has deposited in court the amount of arrearages and costs or given security for the same to the satisfaction of the court. [42] Security to be given.

47.—(1) Every person who sells or transfers any taxable property shall continue to be liable for the payment of all taxes payable in respect of the property and for the performance of all other obligations imposed by this Act upon the owner of the property which become payable or are to be performed at any time before the notice of transfer as is required by section 19 has been given. Liability for payment of taxes of transferor who has not given notice.

(2) Nothing herein shall affect the liability of the purchaser or transferee to pay the taxes in respect of such property or affect the right of the Comptroller to recover such taxes or to enforce any obligation under this Act. [43]

48.—(1) No assessment or valuation, no charge or demand of any tax and no seizure or sale under the authority of this Act shall be impeached or affected by reason of any mistake in — Assessment, etc., not to be impeached for want of form.

(a) the name of any person liable to pay the tax;

- (b) the description of any property or thing liable to the tax; or
- (c) the amount of assessment or the mode of seizure and sale:

Provided that the provisions of this Act or any regulations made thereunder are in substance and effect complied with.

(2) No proceedings under this Act for the recovery of any taxes shall be quashed or set aside in any court for want of form or procedure. [44]

PART VI

STREET NAMES AND HOUSE NUMBERS

Names of streets.

49.—(1) The Comptroller may, with the concurrence of the Minister, determine the name by which any street shall be known, and may alter the name of any street or part of a street.

(2) The Comptroller may cause the name of any street to be painted, or otherwise marked, in a conspicuous position on any house, building or erection in or near that street, and from time to time alter or renew the name. [45]

Numbers on houses.

50.—(1) The Comptroller may allot a number to or alter the number of any property and may require the owner of the property to fix the number in a conspicuous place on the outside of the property or at the entrance of the enclosure of the property, or change, replace or refix the number within a prescribed time.

(2) The Comptroller may, if he thinks fit, undertake the fixing, changing, replacing or refixing of the number of the property and the expense of such fixing, changing, replacing or refixing shall be determined by the Comptroller and paid by the owner of the property.

(3) The allotment to and fixing of a number on the outside of any house or building which has been erected in contravention of any written law shall not prevent the person who has contravened such law from being prosecuted thereunder and from being liable to the penalty under that law, or the unauthorised house or building from being demolished under that law.

(4) Any person who without the authority of the Comptroller allots a number to any house or building or

fixes a number on the outside of any house or building or at the entrance of the enclosure thereof shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$500, and the Comptroller may, whether any proceedings have been instituted against any person for contravention of this subsection or not, without notice enter upon the house or building and remove and destroy the number.

(5) For the purposes of instituting proceedings under subsection (4), the act of allotting to or fixing of an unauthorised number on any house or building shall be deemed to have been done by the person who erects or sells the house or building if the person who actually allots or fixes the unauthorised number is not known or cannot be found in Singapore and if the person who erects or sells the house or building and the person who actually allots or fixes the unauthorised number are not known or cannot be found in Singapore, then such act shall be deemed to have been done by the owner or the occupier of the house or building.

[46]

51.—(1) Any person who destroys, pulls down, defaces, covers or conceals any inscription of the name of a street which has lawfully been set up or sets up in any street any other name different from the name lawfully given to the street, shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$500; and the expense of replacing or refixing any such name which has been destroyed, pulled down, defaced, covered or concealed shall be paid by the person convicted of destroying, pulling down, defacing, covering or concealing the name, as the case may be.

Penalty for
destroying
name and
number.

(2) Any person who destroys, pulls down, defaces, covers or conceals the number of any house or building which has been lawfully set up or sets up in any house or building any number different from the number lawfully allotted to the house or building shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$500; and the expense of replacing or refixing any such number which has been destroyed, pulled down, defaced, covered or concealed shall be paid by the person convicted of destroying, pulling down, defacing, covering or concealing the number, as the case may be.

[47]

Disputed expenses to be determined by Magistrate's Court.

52.—(1) The amount of expenses payable pursuant to section 51 shall, in case of dispute, be summarily ascertained and determined by a Magistrate's Court.

(2) If the amount of such expenses is not paid by the party liable to pay them within 7 days after demand, the default may be reported to a Magistrate's Court and the amount recovered in the same way as if it were a fine imposed by a Magistrate's Court.

Cap. 68.

(3) An appeal shall lie to the High Court from any decision of a Magistrate's Court under this section, and the provisions of the Criminal Procedure Code shall apply *mutatis mutandis* to all such appeals. [48

Recovery of expenses and costs payable by owners.

53.—(1) The sum payable by an owner in respect of expenses under section 50 (2) shall be a first charge on the premises in respect of which the expenses or costs have been incurred.

(2) Such sum may be recovered by the same means and in like manner as if it were a sum payable in respect of a tax remaining unpaid at the expiration of the prescribed time within the meaning of section 37.

(3) The charge hereinbefore mentioned shall attach, and the powers and remedies hereinbefore conferred shall become exercisable as from the date of completion of the work, and thereafter the powers and remedies may be exercised against the premises or against any movable property or crops for the time being found thereon, notwithstanding any change or changes in the ownership or occupation of the premises subsequent to that date. [50*

PART VII

GENERAL

Power to enter upon lands for purposes of this Act.

54. The Comptroller or the Chief Assessor or any officer authorised by either of them in that behalf may, for the purposes of this Act, enter at all reasonable hours in the daytime into and upon any building or land without being liable to any legal proceedings or molestation whatsoever on account of such entry:

*Section 49 in the 1970 Edition was repealed by Act 6/82.

Provided that the Comptroller or the Chief Assessor or any such authorised officer shall not enter into any dwelling-house in actual occupation, unless with the consent of the occupier thereof, without 6 hours' previous notice to the occupier. [51]

55. Any person who at any time hinders, obstructs or molests the Comptroller or the Chief Assessor or any other officer in the performance and execution of his duty or of anything which he is empowered or required to do by virtue of or in consequence of this Act, shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$1,000 or to imprisonment for a term not exceeding 3 months or to both. [52]

Penalty for obstructing Comptroller, etc., in carrying out his duties.

56.—(1) All notices, orders, receipts, warrants and other documents of whatsoever nature which the Comptroller or the Chief Assessor is empowered to give by this Act or under any regulations made thereunder may be given by any employee authorised thereunto by the Comptroller or the Chief Assessor. [53]

Receipts and notices may be given by officer authorised thereunto.

(2) Where any such notice, order, warrant or document requires authentication, the signature or a facsimile thereof of the Comptroller or the Chief Assessor or any employee authorised thereunto by the Comptroller or the Chief Assessor affixed thereto shall be sufficient authentication. [53]

57.—(1) Every notice, order or document required or authorised by this Act or any regulations made thereunder to be served on any person may be served —

Service of notices.

- (a) by delivering it to that person or by delivering it at the last known place of abode of that person to some adult member or employee of his family;
- (b) by leaving it at the usual or last known place of abode or business of that person in a cover addressed to that person; or
- (c) by forwarding it by prepaid post in a letter addressed to that person at his usual or last known place of abode or business.

(2) A notice, order or document required or authorised by this Act or any regulations made thereunder to be served on the owner or occupier of any premises shall be deemed to

be properly addressed if addressed by the description of the “owner” or “occupier” of the premises without further name or description.

(3) A notice, order, summons or document required or authorised by this Act or any regulations made thereunder to be served on the owner or occupier of any premises may be served by delivering the same or a true copy thereof to some adult person on the premises or, if there is no such person on the premises to whom the same can with reasonable diligence be delivered, by affixing the notice, order, summons or document to some conspicuous part of the premises. [54]

Court for trial of offences under this Act.

58.—(1) Any offence under this Act or any regulations made thereunder may be tried by a District Court and, unless the context otherwise requires, by a Magistrate’s Court.

(2) All fines imposed for any offence under this Act or any regulations made thereunder shall be paid into the Consolidated Fund. [55]

Comptroller, etc., may direct prosecution.

59.—(1) The Comptroller or the Chief Assessor or such other officer as may be authorised by the Comptroller or the Chief Assessor in that behalf may direct any prosecution for any offence under this Act or any regulations made thereunder and may authorise the incurring of such expense as may be necessary to the prosecution.

(2) Any officer employed in the administration of this Act may conduct such prosecution on behalf of the Comptroller. [56]

Property tax officer may demand names and addresses in certain cases.

60.—(1) Any person who is charged by any officer employed in the administration of this Act with any offence under this Act or any regulations made thereunder shall give his name and address to that officer if so required.

(2) Any person who contravenes against this section or mis-states his name and address shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$500. [57]

Saving of prosecutions under other laws.

61. Nothing in this Act shall prevent any person from being prosecuted under any other law for any act or omission which constitutes an offence under this Act or any

regulations made thereunder or from being liable under that other law to any other or higher punishment or penalty than that provided by this Act or any regulations made thereunder:

Provided that no person shall be punished twice for the same offence. [58]

62. Any person guilty of an offence under this Act or any regulations made thereunder for which no penalty is expressly provided shall be liable on conviction to a fine not exceeding \$5,000. [59]

General penalties.

63.—(1) The Comptroller may compound any offence under this Act by accepting from the person reasonably suspected of having committed the offence a sum of money not exceeding \$5,000:

Power to compound offences.

Provided that the Comptroller before making any offer of composition shall take into consideration the nature of the offence and the circumstances under which the offence was committed.

(2) On payment of such sum of money no further proceedings shall be taken against that person in respect of such offence.

(3) All sums received for the composition of offences under this section shall be paid into the Consolidated Fund. [59A]

64. The Minister may, in his discretion, remit wholly or in part, the tax payable by any person —

Tax remission.

(a) on the ground of poverty; or

(b) if he is satisfied that it is just and equitable to do so. [59B]

65. No misnomer or inaccurate description of any person, premises, building, holding, street or place named or described in any document prepared, issued or served under, by virtue of or for the purposes of this Act or any regulations made thereunder shall in any way affect the operation of this Act or any such regulations as respects that person or place if that person or place is so designated in the document as to be identifiable, and no proceedings taken by virtue of this Act or any such regulations shall be invalid for want of form. [60]

Inaccuracies in documents.

Evidence.

66.—(1) The contents of any document prepared, issued or served under or for the purposes of this Act shall until the contrary is proved be presumed to be correct and the production of any book purporting to contain any tax, valuation or assessment made by virtue of this Act shall, without any other evidence whatever, be received as prima facie evidence of the making and validity of the tax, valuation or assessment mentioned therein.

(2) All records, registers and other documents required by this Act or any regulations made thereunder to be kept by the Comptroller or the Chief Assessor or any officer employed in the administration of this Act shall be deemed to be public documents and copies or extracts certified by the Comptroller or the Chief Assessor or by an officer responsible for the custody thereof to be true copies, or extracts, as the case may be, subscribed by the Comptroller or the Chief Assessor or such officer with his name and his official title shall be admissible in evidence as proof of the contents of that document or extract thereof. [61

Validation of documents, etc.
24/57.
1936 Ed.
Cap. 133.

67. Any document, notification or notice made or issued or action commenced under the Local Government Ordinance 1957 or the Municipal Ordinance as from time to time amended shall, except where in this Act otherwise expressly provided, continue and be deemed to have been made or issued or commenced, as the case may be, under this Act. [62

Regulations.

68.—(1) The Minister may make regulations —

- (a) prescribing the manner in which appeals shall be made to the Board;
- (b) prescribing the procedure to be adopted by the Board in hearing appeals and the records to be kept by the Board;
- (c) prescribing the places where and the times at which appeals shall be heard by the Board;
- (d) prescribing the forms or any other matter which by this Act is required to be or may be prescribed;
- (e) prescribing the time and manner in which an owner of a property shall mark or display the number allotted to such property and the penalties for non-compliance; and

(f) generally for the better carrying out of the provisions of this Part.

(2) The Minister may, in lieu of making any regulations prescribing the forms which by this Act are required to be or may be prescribed, authorise the Comptroller to prescribe such forms as the Comptroller thinks fit. [63