

THE STATUTES OF THE REPUBLIC OF SINGAPORE

**PROPERTY TAX (SURCHARGE) ACT
(CHAPTER 255)**

Act
4 of 1974

REVISED EDITION 1985

Property Tax (Surcharge) Act

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An Act to provide for the levy of a surcharge on property tax levied under the Property Tax Act (Chapter 254 of the Revised Edition).

[1st January 1974]

1. This Act may be cited as the Property Tax (Surcharge) Act. Short title.

2.—(1) Unless the context otherwise requires, this Act shall be construed as one with the Property Tax Act (referred to in this Act as the principal Act). Inter-pretation. Cap. 254.

(2) In this Act, unless the context otherwise requires, “surcharge” means the surcharge imposed under this Act.

3.—(1) Commencing from 1st January 1974 there shall be levied and paid to the Comptroller a surcharge on property tax at the rate specified in the Schedule. Levy of sur-charge.

(2) The surcharge shall be payable at such time as the Minister may by order in the *Gazette* prescribe.

(3) The surcharge shall be payable, without demand, by the person who is liable to pay the property tax in respect of which the surcharge is levied and shall be payable at the offices of the Comptroller or other prescribed place or places.

(4) For the avoidance of doubt, it is hereby declared that the surcharge shall be payable whenever property tax is collected under section 19 or 21 of the principal Act.

(5) The surcharge shall be deemed to be part of the property tax payable and may be recovered in the manner provided by the principal Act for the recovery of property tax.

(6) Notwithstanding a refund of property tax being made under section 7 of the principal Act, no refund of the surcharge shall be made by the Comptroller.

Exemptions.

4.—(1) The Minister may by rules made under this Act and published in the *Gazette* exempt any class or classes of persons or any category or categories of property from the payment of the surcharge.

(2) Any person who claims to be exempted from the payment of the surcharge shall have the onus of establishing that he is entitled to the exemption.

Variation of rate of surcharge.

5.—(1) The President may by notification in the *Gazette* amend the Schedule by increasing, decreasing or varying in any manner the rate specified therein.

(2) Any such increase, decrease or variation of the rate set out in the Schedule shall take effect on the date of the publication of the notification in the *Gazette*.

Remission of surcharge by Comptroller.

6. The Comptroller may remit wholly or in part the surcharge levied on property tax payable in respect of any residential property which is jointly owned by either a citizen of Singapore or permanent resident and one or more other persons who not being a citizen of Singapore or permanent resident is or are related to the first-mentioned joint owner if the Comptroller is satisfied that the property is occupied by those owners and that payment of the surcharge will result in hardship.

7.—(1) Any person who has been exempted from paying the surcharge shall inform the Comptroller within 21 days of any change in circumstances which may render him liable to pay the surcharge or which may disqualify him for the exemption. Duty to inform Comptroller.

(2) Any person who contravenes subsection (1) shall be guilty of an offence.

8.—(1) For the purposes of enforcing the provisions of this Act, the Comptroller may, and as often as he thinks necessary, require any person to submit or render to him, within such period as he thinks fit, any form, return or information or to answer any query raised by the Comptroller. Power to seek information.

(2) Any person who fails to comply with subsection (1), within the period stipulated by the Comptroller, shall be guilty of an offence.

(3) The Comptroller may prescribe forms or returns for the due enforcement of the provisions of this Act.

9. Any person who in any form or return submitted to the Comptroller for the purposes of this Act makes any statement which is false in any material particular shall be guilty of an offence. False returns.

10.—(1) Any person who commits an offence under this Act or the rules made thereunder shall be liable on conviction — Penalty.

(a) to a fine not exceeding \$1,000 and, if the offence is committed with intent to evade surcharge, shall also be liable to a penalty equal to the amount of the surcharge; or

(b) if any fraud is used in the commission of the offence, to a fine not exceeding \$5,000 or to imprisonment for a term not exceeding 6 months or to both and, if the offence is committed with intent to evade the surcharge, shall also be liable to a penalty equal to 5 times the amount of the surcharge.

(2) The Comptroller may compound any offence under this Act.

Rules.

11.—(1) The Minister may make rules generally for the purpose of carrying this Act into effect.

(2) All rules made by the Minister under this section shall be published in the *Gazette* and shall be presented to Parliament as soon as possible after publication.

Saving.

12. No person shall be punished for any act or omission which was not punishable by this Act or the rules made thereunder when the act or omission was done or made.

Sections 3
and 5.

THE SCHEDULE
RATE OF SURCHARGE

The surcharge shall be equal to 10% on the annual value ascribed to the property in the Valuation List and in the case of those buildings which have been completed or are used for occupation and no action has, for any reason, been taken to amend the Valuation List to include the buildings therein, the surcharge shall be equal to 10 % of the annual value subsequently ascribed to the building in any subsequent Valuation List.