

**THE STATUTES OF THE REPUBLIC OF SINGAPORE**

**STATUTORY BOARDS (TAXABLE SERVICES) ACT**

**(CHAPTER 318)**

**1970 Ed. Cap. 149**

**Act**

**39 of 1968**

**Amended by**

**18 of 1981**

**1 of 1984**

**REVISED EDITION 1985**

# Statutory Boards (Taxable Services) Act

## ARRANGEMENT OF SECTIONS

### Section

1. Short title.
2. Interpretation.
3. Minister may specify taxable services and prescribe rate of tax thereon.
4. Collection and recovery of tax.
5. Tax to be paid into Consolidated Fund.
6. Power to exempt.
7. Rules.

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An Act for the imposition of a tax on certain services rendered by statutory boards.

[1st January 1969]

1. This Act may be cited as the Statutory Boards (Taxable Services) Act. Short title.

2. In this Act, unless the context otherwise requires — Interpretation.  
 “services” includes the letting of any apparatus or appliance;  
 “tax” means the tax imposed under this Act;  
 “taxable services” means the services of a statutory board specified to be taxable under section 3.

3.—(1) The Minister may, by order published in the *Gazette*, specify any services rendered by any statutory board as he may designate in such order to be taxable services, and may in such order prescribe the rate of tax to be charged thereon. Minister may specify taxable services and prescribe rate of tax thereon.

18/81  
1/84.

Cap. 254.

(2) Any order under subsection (1) may prescribe an additional tax at the rate of 50% of the charges for any electrical energy supplied to such commercial buildings or class of commercial buildings as may be specified in the order and any additional tax so prescribed shall be paid by the owners of such buildings; and for this purpose “owners” has the same meaning as in the Property Tax Act and a commercial building shall be deemed to include any part of the building which is used for residential purposes.

(3) For the purposes of this Act, any services in respect of which fees or other charges are collected by a statutory board on behalf of the Government shall be deemed to be services rendered by that statutory board.

(4) Any order made under this section shall be presented to Parliament as soon as possible after publication.

Collection  
and recovery  
of tax.  
18/81.

4.—(1) Where an order has been made by the Minister under section 3, the appropriate statutory board shall assess and collect, on behalf of the Government, any tax payable by any person to whom the taxable services have been rendered and any additional tax payable by owners of commercial buildings in such manner as that statutory board may, with the approval of the Minister, determine.

(2) For the purpose of recovering any tax, the appropriate statutory board may, subject to any rules made under this Act, exercise all or any of the powers conferred on it under any written law relating to the recovery of any fees or other charges payable in respect of any services rendered by it; and the provisions of such written law shall apply in relation to the recovery of that tax as they would apply in relation to the recovery of those fees or other charges.

Tax to be  
paid into  
Consolidated  
Fund.

5. All tax collected by a statutory board under this Act shall be paid into the Consolidated Fund.

Power to  
exempt.

6. The Minister may, by order, exempt any person or class of persons from the payment of any tax under this Act.

Rules.

7. The Minister may make such rules as he considers necessary or expedient for the purpose of giving effect to the provisions of this Act.