

15.3.1993

**THE STATUTES OF THE REPUBLIC OF SINGAPORE**

**INLAND REVENUE AUTHORITY OF SINGAPORE ACT  
(CHAPTER 138A)**

**Act  
25 of 1992**

**REVISED EDITION 1993**

PRINTED BY THE GOVERNMENT PRINTER, SINGAPORE  
1993

# Inland Revenue Authority of Singapore Act

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An Act to establish and incorporate the Inland Revenue Authority of Singapore, to provide for its functions and powers, and for matters connected therewith.

[1st September 1992]

## PART I

### PRELIMINARY

1. This Act may be cited as the Inland Revenue Authority of Singapore Act. Short title.

2. In this Act, unless the context otherwise requires — Interpre-  
tation.

“Authority” means the Inland Revenue Authority of Singapore established under section 3;

“Chairman” means the Chairman of the Authority and includes any temporary Chairman of the Authority;

“chief executive officer” means the chief executive officer of the Authority and includes any person acting in that capacity;

“Deputy Chairman” means the Deputy Chairman of the Authority and includes any temporary Deputy Chairman of the Authority;

“member” means a member of the Authority.

## PART II

### ESTABLISHMENT, INCORPORATION AND CONSTITUTION OF AUTHORITY

3. There is hereby established a body to be known as the Inland Revenue Authority of Singapore which shall be a body corporate with perpetual succession and a common seal and shall, by that name, be capable of — Establish-  
ment and  
incorporation  
of Inland  
Revenue  
Authority of  
Singapore.

(a) suing and being sued;

(b) acquiring, owning, holding and developing or disposing of property, both movable and immovable; and

(c) doing and suffering such other acts or things as bodies corporate may lawfully do and suffer.

Common  
seal.

**4.—(1)** All deeds and other documents requiring the seal of the Authority shall be sealed with the common seal of the Authority and such instruments to which the common seal is affixed shall be signed by any two members generally or specially authorised by the Authority for the purpose or by one member and the chief executive officer.

(2) All courts, judges and persons acting judicially shall take judicial notice of the common seal of the Authority affixed to any document and shall presume that it was duly affixed.

Constitution  
of Authority.

**5.—(1)** The Authority shall consist of —

- (a) the Minister who shall be the Chairman; and
- (b) not less than 4 nor more than 6 other members as the Minister may from time to time determine.

(2) The First Schedule shall have effect with respect to the Authority, its members and proceedings.

### PART III

#### FUNCTIONS AND POWERS OF AUTHORITY

Functions of  
Authority.

**6.** The functions of the Authority are —

- (a) to act as agent of the Government and provide service in administering, assessing, collecting and enforcing payment of income tax, property tax, estate duty, stamp duties, betting and sweepstake duties, private lotteries duty and such other taxes as may be agreed between the Government and the Authority;
- (b) to advise the Government on matters relating to taxation and to liaise with the appropriate Ministries and statutory bodies on such matters;
- (c) to represent Singapore internationally in respect of matters relating to taxation;
- (d) to provide service to the Commissioner of Charities in the performance of his functions under the Charities Act;
- (e) to provide service in respect of the granting of licences or permits by the Comptroller of

Property Tax or the Commissioner of Estate Duties under any written law;

- (f) to provide service and advice to the Government and statutory bodies in respect of matters relating to the valuation of immovable properties; and
- (g) to perform such other functions as are conferred on the Authority by any other written law.

7.—(1) The Authority shall have power to do all things necessary or convenient to be done for or in connection with the performance of its functions. Powers of Authority.

(2) Without prejudice to the generality of subsection (1), the powers of the Authority shall include power —

- (a) to enter into contracts;
- (b) to form or participate in the formation of a company;
- (c) to utilise all property of the Authority, movable and immovable, in such manner as the Authority may think expedient including the raising of loans by mortgaging such property;
- (d) to engage in any activity, either alone or in conjunction with other organisations or international agencies, to promote better understanding of taxation;
- (e) to provide technical advice or assistance, including training facilities, to tax authorities of other countries;
- (f) to make charges for services rendered by the Authority;
- (g) to grant loans to employees of the Authority for any purpose specifically approved by the Authority;
- (h) to provide recreational facilities and promote recreational activities for, and activities conducive to, the welfare of employees of the Authority;

- (i) to provide training for employees of the Authority and to award scholarships or otherwise pay for such training; and
- (j) to do anything incidental to any of its powers.

Appointment  
of  
committees  
and  
delegation of  
powers.

**8.—**(1) The Authority may appoint from among its own members or other persons who are not members of the Authority such number of committees as it thinks fit consisting of members or other persons or members and other persons for purposes which, in the opinion of the Authority, would be better regulated and managed by means of such committees.

(2) The Authority may, subject to such conditions or restrictions as it thinks fit, delegate to any such committee or to any member, officer or employee of the Authority, any of the functions or powers of the Authority under this Act, except the power of delegation conferred by this section.

(3) No delegation under this section shall prevent the performance or exercise of any function or power by the Authority.

#### PART IV

##### PROVISIONS RELATING TO STAFF

Appointment  
of chief  
executive  
officer and  
other  
employees.

**9.—**(1) The Authority shall, after consultation with the Public Service Commission, appoint a chief executive officer on such terms and conditions as the Authority may determine.

(2) The chief executive officer shall —

- (a) be known as the Commissioner of Inland Revenue;
- (b) be responsible to the Authority for the proper administration and management of the functions and affairs of the Authority in accordance with the policy laid down by the Authority; and
- (c) not be removed from office without the consent of the Minister.

(3) If the chief executive officer is temporarily absent from Singapore, or is temporarily unable to perform his duties by reason of illness or otherwise, another person may

be appointed by the Authority to act in the place of the chief executive officer during any such period of absence from duty.

(4) The Authority may from time to time appoint such other employees, consultants and agents as it thinks fit for the effective performance of its functions on such terms and conditions as the Authority may determine.

**10.** No suit or other legal proceedings shall lie personally against any member, officer or employee of the Authority or other person acting under the direction of the Authority for anything which is in good faith done or intended to be done in the execution or purported execution of this Act. Protection from personal liability.

**11.** All members, officers and employees of the Authority shall be deemed to be — Public servants and public officers. Cap. 224.

(a) public servants for the purposes of the Penal Code; and

(b) public officers for the purposes of the Financial Procedure Act and section 20 of that Act shall apply to such persons notwithstanding that they are not or were not in the employment of the Government. Cap. 109.

## PART V

### FINANCIAL PROVISIONS

**12.** The funds of the Authority shall consist of — Funds of Authority.

(a) all moneys received by the Authority for services rendered by the Authority to the Government as its agent or for services rendered by the Authority to any person;

(b) all moneys received by the Authority by way of grants;

(c) all moneys derived from the disposal, lease or hire of, or any other dealing with, any property vested in or acquired by the Authority;



- (d) all moneys derived as income from investment by the Authority;
- (e) all moneys borrowed by the Authority under this Act; and
- (f) all other moneys lawfully received by the Authority for the purposes of the Authority.

Power to borrow.

**13.** The Authority may, from time to time for the purposes of this Act, raise loans from the Government or, with the consent of the Minister, from any other source.

Grants.

**14.** For the purpose of enabling the Authority to carry out its functions under this Act, the Minister may from time to time make grants-in-aid to the Authority of such sums of money as the Minister may determine out of moneys to be provided by Parliament.

Bank accounts and application of revenue.

**15.—(1)** The Authority shall open and maintain an account or accounts with such bank or banks as the Authority thinks fit; and every such account shall be operated upon as far as practicable by cheque signed by such person or persons as may from time to time be authorised in that behalf by the Authority.

(2) The moneys of the Authority shall be applied only in payment or discharge of the expenses, obligations and liabilities of the Authority and in making any payments that the Authority is authorised or required to make.

Investment.

Cap. 337.

**16.** The Authority may invest any of its funds available for investment in accordance with the provisions of the Trustees Act as to the investment of trust funds or, with the approval of the Minister, in any other manner.

Other financial provisions.

**17.** The financial provisions set out in the Second Schedule shall have effect with respect to the Authority.

## PART VI

TRANSFER OF ASSETS, LIABILITIES  
AND EMPLOYEES

**18.—(1)** As from 1st September 1992, all movable property vested in the Government immediately before that date and used or managed by the Inland Revenue Department, and all assets, interests, rights, privileges, liabilities and obligations of the Government relating to that Department (other than those in connection with taxes or licence fees for which the Department is responsible) shall be transferred to and shall vest in the Authority without further assurance.

Transfer to Authority of property, assets and liabilities of Inland Revenue Department.

(2) If any question arises as to whether any particular property, or whether any particular asset, interest, right, privilege, liability or obligation has been transferred to or vested in the Authority under subsection (1), a certificate under the hand of the Minister for Finance shall be conclusive evidence that the property, asset, interest, right, privilege, liability or obligation was or was not so transferred or vested.

**19.—(1)** As from 1st September 1992, such categories of persons employed immediately before that date in the Inland Revenue Department as the Minister may determine shall be transferred to the service of the Authority on terms not less favourable than those enjoyed by them immediately prior to their transfer.

Transfer of employees.

(2) Until such time as terms and conditions of service are drawn up by the Authority, the scheme and terms and conditions of service in the Government shall continue to apply to every person transferred to the service of the Authority under subsection (1) as if he were still in the service of the Government.

**20.—(1)** The terms and conditions to be drawn up by the Authority shall take into account the salaries and terms and conditions of service, including any accrued rights to leave, enjoyed by the persons transferred to the service of the Authority under section 19 while in the employment of the Government; and any such term or condition relating to the length of service with the Authority shall provide for the

Pension rights, etc., of Government employees to be preserved.

recognition of service under the Government by the persons so transferred to be service by them under the Authority.

Cap. 225.

(2) Nothing in the terms and conditions to be drawn up by the Authority shall adversely affect the conditions that would have been applicable to persons transferred to the service of the Authority as regards any pension, gratuity or allowance payable under the Pensions Act.

(3) In every case where a person has been transferred to the service of the Authority under section 19, the Government shall be liable to pay to the Authority such portion of any gratuity, pension or allowance payable to such person on his retirement as the same shall bear to the proportion which the aggregate amount of his pensionable emoluments during his service with the Government bears to the aggregate amount of his pensionable emoluments during his service under both the Government and the Authority.

(4) Where any person in the service of the Authority whose case does not fall within the scope of any pension or other schemes established under this section retires or dies in the service of the Authority or is discharged from such service, the Authority may grant to him or to such other person or persons wholly or partly dependent on him, as the Authority thinks fit, such allowance or gratuity as the Authority may determine.

Cap. 350.

(5) Where any person who is transferred to the service of the Authority under section 19 is a contributor under the Widows' and Orphans' Pension Act, he shall for the purposes of that Act continue to make contributions under that Act as if he had not been transferred to the service of the Authority and for the purposes of that Act his service with the Authority shall be deemed to be service with the Government.

No benefits  
in respect of  
abolition or  
reorganisa-  
tion of office.

**21.** Notwithstanding the provisions of the Pensions Act, no person who is transferred to the service of the Authority under section 19 shall be entitled to claim any benefit under the Pensions Act on the ground that he has been retired from the service of the Government on account of abolition or reorganisation of office in consequence of the establishment and incorporation of the Authority.

**22.** All deeds, bonds, agreements, instruments and arrangements, subsisting immediately before 1st September 1992, to which the Government is a party and relating to the Inland Revenue Department or to any person transferred to the service of the Authority under section 19 shall continue in force on and after that date and shall be enforceable by or against the Authority as if the Authority had been named therein or had been a party thereto instead of the Government.

Existing  
contracts.

**23.—(1)** Where on 1st September 1992 any disciplinary proceedings were pending against any employee of the Government transferred to the service of the Authority, the proceedings shall be carried on and completed by the Authority; but where on that date any matter was in the course of being heard or investigated or had been heard or investigated by a committee acting under due authority but no order or decision had been rendered thereon, the committee shall complete the hearing or investigation and make such order, ruling or direction as it could have made under the authority vested in it before that date.

Continuation  
and  
completion  
of  
disciplinary  
proceedings.

(2) An order, ruling or direction made or given by a committee pursuant to this section shall be treated as an order, ruling or direction of the Authority and have the same force or effect as if it had been made or given by the Authority pursuant to the authority vested in the Authority under this Act.

**24.** The Authority may reprimand, reduce in rank, retire, dismiss or punish in some other manner a person who had, whilst he was in the employment of the Government, been guilty of any misconduct or neglect of duty which would have rendered him liable to be reprimanded, reduced in rank, retired, dismissed or punished in some other manner if he had continued to be in the employment of the Government and if this Act had not been enacted.

Misconduct  
or neglect of  
duty by  
employee  
before  
transfer.

## PART VII

## GENERAL

No proceedings against Authority as agent of Government.

**25.** No action or legal proceedings shall be brought against the Authority in respect of any matter relating to any tax for which the Authority is acting as agent of the Government.

Proceedings conducted by officers of Authority.

**26.—(1)** Proceedings in respect of any offence under this Act or any regulations made thereunder or any of the Acts specified in the Third Schedule or any subsidiary legislation made under any of those Acts may be conducted by an officer of the Authority who is authorised to conduct such proceedings by the Commissioner of Inland Revenue with the consent of the Attorney-General.

Cap. 161.

(2) Notwithstanding the provisions of any written law, a legal officer of the Authority who has been admitted as an advocate and solicitor under the Legal Profession Act may appear in any civil proceedings involving the Authority or any person holding any of the offices specified in the Fourth Schedule in the performance of his functions under any written law so specified, and may make and do all acts and applications in respect of such proceedings on behalf of the Authority or such person, as the case may be.

Preservation of secrecy.

**27.—(1)** Except for the purpose of the performance of his duties or the exercise of his functions or when lawfully required to do so by any court or under the provisions of any written law, no person who is or has been a member, officer, employee or agent of the Authority or a member of a committee of the Authority shall disclose any information relating to the affairs of the Authority or of any other person which has been obtained by him in the performance of his duties or the exercise of his functions.

(2) Any person who contravenes subsection (1) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$2,000 or to imprisonment for a term not exceeding one year or to both.

**28.**—(1) The Authority shall have the exclusive right to the use of such symbol or representation as it may select or devise and thereafter display or exhibit in connection with its activities or affairs. Authority's symbol.

(2) Any person who uses a symbol or representation identical with that of the Authority, or which so resembles the Authority's symbol or representation as to deceive or cause confusion, or to be likely to deceive or to cause confusion, shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$2,000 or to imprisonment for a term not exceeding 6 months or to both.

**29.** The Authority shall, as soon as practicable after the end of each financial year, submit to the Minister an annual report on the activities of the Authority during that financial year and the Minister shall cause a copy of every such report to be presented to Parliament. Annual report.

**30.** The Minister may, by order published in the *Gazette*, amend the Third or Fourth Schedule. Power of Minister to amend Third and Fourth Schedules.

**31.**—(1) The Authority may, with the approval of the Minister, make regulations for carrying out the purposes and provisions of this Act. Regulations.

(2) Without prejudice to the generality of subsection (1), the Authority may, with the approval of the Minister, make regulations for or with respect to all or any of the following matters:

- (a) the manner of appointment, conduct and discipline and the terms and conditions of service of the officers and employees of the Authority;
- (b) the payment of gratuities and other benefits to officers and employees of the Authority; and
- (c) the fees to be charged in respect of anything done under or by virtue of this Act.

## FIRST SCHEDULE

Section 5 (2)

## CONSTITUTION AND PROCEEDINGS OF AUTHORITY

Appointment  
of Deputy  
Chairman  
and other  
members.

1.—(1) The members of the Authority under section 5 (1) (b) shall be appointed by the Minister from among persons who have had experience in public administration, financial, tax or commercial matters.

(2) The Minister may appoint one of the members to be the Deputy Chairman; and the Deputy Chairman so appointed may, subject to such directions as may be given by the Chairman, exercise all or any of the powers exercisable by the Chairman under this Act.

(3) The Minister may appoint the chief executive officer to be a member of the Authority.

Terms of  
office of  
members of  
Authority.

2. A member shall hold office on such terms and conditions and for such period as the Minister may determine and shall be eligible for reappointment.

Temporary  
members.

3. The Minister may appoint any person to be a temporary member of the Authority during the temporary incapacity from illness or otherwise, or during the temporary absence from Singapore, of any member.

Revocation  
of  
appointment.

4. The Minister may, at any time, revoke the appointment of the Deputy Chairman or any member; and in exercising his power under this paragraph, the Minister shall not be required to assign any reason for such revocation.

Resignation.

5. Any member may resign from his appointment at any time by giving notice in writing to the Minister.

Chairman  
may delegate  
functions.

6. The Chairman may, by instrument in writing, authorise any member to exercise any power or perform any function conferred on the Chairman by or under this Act.

Vacation of  
office.

7. The office of a member shall be vacated if the member —

(a) has been absent, without leave of the Authority, from 3 consecutive meetings of the Authority; or

(b) becomes in any manner disqualified from membership of the Authority.

Filling of  
vacancies.

8. If a member resigns, dies or has his appointment revoked or otherwise vacates his office before the expiry of the term for which he

has been appointed, the Minister may appoint a person to fill the vacancy for the residue of the term for which the vacating member was appointed.

9. No person shall be appointed or shall continue to hold office as a member if he — Disqualifica-  
tion from  
membership.

(a) is an undischarged bankrupt or has made any arrangement with his creditors; or

(b) has been sentenced to imprisonment for a term of not less than 6 months and has not received a free pardon.

10.—(1) A member of the Authority who is in any way, directly or indirectly, interested in a transaction or project of the Authority shall disclose the nature of his interest at a meeting of the Authority; and the disclosure shall be recorded in the minutes of the meeting and the member shall not take part in any deliberation of the Authority with respect to that transaction or project. Disclosure of  
interest by  
members.

(2) For the purpose of determining whether there is a quorum, a member shall be treated as being present at a meeting notwithstanding that under sub-paragraph (1) he cannot vote or has withdrawn from the meeting.

11. There shall be paid to the members, other than the Chairman, out of the funds of the Authority such salaries, fees and allowances as the Minister may from time to time determine. Salaries, etc.,  
payable to  
members of  
Authority.

12.—(1) The Authority shall meet for the despatch of business at such times and places as the Chairman may from time to time appoint. Meetings of  
Authority.

(2) At every meeting of the Authority, 3 members shall form a quorum.

(3) A decision at a meeting of the Authority shall be adopted by a simple majority of the members present and voting except that, in the case of an equality of votes, the Chairman or member presiding shall have a casting vote in addition to his original vote.

(4) The Chairman or in his absence the Deputy Chairman shall preside at meetings of the Authority.

(5) Where both the Chairman and the Deputy Chairman are absent at a meeting, such member as the members present may elect shall preside at that meeting. .

13. The Authority may act notwithstanding any vacancy in its membership. Vacancies.



Procedure at  
meetings.

14. Subject to the provisions of this Act, the Authority may make rules to regulate its own procedure generally, and in particular, regarding the holding and proceedings of meetings, the notice to be given of such meetings, the keeping of minutes and the custody, production and inspection of such minutes.

Validity of  
proceedings.

15. The validity of any proceedings of the Authority shall not be affected by any defect in the appointment of any member or by any contravention of paragraph 10 by any member.

## SECOND SCHEDULE

Section 17

### FINANCIAL PROVISIONS

1. The financial year of the Authority shall begin on 1st April of each year and end on 31st March of the succeeding year, except that the first financial year of the Authority shall begin on the date of its establishment and shall end on 31st March 1993.

2. The Authority shall keep proper accounts and records of its transactions and affairs and shall do all things necessary to ensure that all payments out of its moneys are correctly made and properly authorised and that adequate control is maintained over the assets of, or in the custody of, the Authority and over the expenditure incurred by the Authority.

3.—(1) The accounts of the Authority shall be audited by the Auditor-General or such other auditor as may be appointed annually by the Minister in consultation with the Auditor-General.

(2) A person shall not be qualified for appointment as an auditor under sub-paragraph (1) unless he is an approved company auditor under the Companies Act.

Cap. 50.

4. The remuneration of the auditor shall be paid out of the funds of the Authority.

5. The Authority shall, as soon as practicable after the close of each financial year, prepare and submit the financial statements in respect of that year to the auditor who shall audit and report on them.

6. The auditor shall in his report state —

- (a) whether the financial statements show fairly the financial transactions and the state of affairs of the Authority;
- (b) whether proper accounting and other records have been kept, including records of all assets of the Authority whether purchased, donated or otherwise;

- (c) whether the receipts, expenditure, investment of moneys, and the acquisition and disposal of assets by the Authority during the financial year have been in accordance with this Act; and
- (d) such other matters arising from the audit as he considers should be reported.

7. The auditor may at any other time report to the Minister through the Authority upon any matter arising out of the performance of his audit.

8. The auditor or any person authorised by him is entitled at all reasonable times to full and free access to all accounting and other records relating, directly or indirectly, to the financial transactions of the Authority.

9. The auditor or a person authorised by him may make copies of or extracts from any such accounting and other records.

10. The auditor may require any person to furnish him with such information in the possession of that person or to which that person has access as the auditor considers necessary for the purposes of his functions under this Act.

11. Any person who without any reasonable cause fails to comply with any requirement of the auditor under paragraph 10 shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$1,000.

12. As soon as the accounts of the Authority and the financial statements have been audited in accordance with the provisions of this Act, a copy of the audited financial statements signed by the Chairman, together with a copy of any report made by the auditor, shall be submitted to the Minister.

13. Where the Auditor-General is not the auditor of the Authority, a copy of the audited financial statements and any report made by the auditor shall be forwarded to the Auditor-General at the same time they are submitted to the Authority.

14. The Minister shall as soon as practicable cause a copy of the audited financial statements and of the auditor's report to be presented to Parliament.

## THIRD SCHEDULE

Sections 26 (1) and 30

## SPECIFIED ACTS

- |           |  |
|-----------|--|
| Cap. 16.  | 1. Auctioneers' Licences Act.                                  |
| Cap. 22   | 2. Betting and Sweepstake Duties Act.                          |
| Cap. 37.  | 3. Charities Act.  |
| Cap. 86.  | 4. Economic Expansion Incentives (Relief from Income Tax) Act. |
| Cap. 96.  | 5. Estate Duty Act.  |
| Cap. 134. | 6. Income Tax Act.   |
| Cap. 250. | 7. Private Lotteries Act.                                      |
| Cap. 254. | 8. Property Tax Act.   |
| Cap. 255. | 9. Property Tax (Surcharge) Act.                               |
| Cap. 312. | 10. Stamp Duties Act.  |

**FOURTH SCHEDULE**

Sections 26 (2) and 30

**SPECIFIED OFFICES**

1. The Comptroller of Income Tax under the Income Tax Act and the Economic Expansion Incentives (Relief from Income Tax) Act. Cap. 134.  
Cap. 86.
  2. The Comptroller of Property Tax or the Chief Assessor under the Property Tax Act and the Property Tax (Surcharge) Act. Cap. 254.  
Cap. 255.
  3. The Commissioner of Stamp Duties under the Stamp Duties Act and the Betting and Sweepstake Duties Act. Cap. 312.  
Cap. 22.
  4. The Commissioner of Estate Duties under the Estate Duty Act and the Private Lotteries Act. Cap. 96.  
Cap. 250.
  5. The Commissioner of Charities under the Charities Act. Cap. 37.
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