



THE STATUTES OF THE REPUBLIC OF SINGAPORE

**LAND REVENUE COLLECTION
ACT 1940**

2020 REVISED EDITION

This revised edition incorporates all amendments up to and including 1 December 2021 and comes into operation on 31 December 2021.

Prepared and Published by

THE LAW REVISION COMMISSION
UNDER THE AUTHORITY OF
THE REVISED EDITION OF THE LAWS ACT 1983

Land Revenue Collection Act 1940

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An Act to provide for the collection of land revenue.

[1 January 1941]

PART 1

PRELIMINARY

Short title

1. This Act is the Land Revenue Collection Act 1940.

Interpretation

- 2.—(1) In this Act —

“Authority” means the Singapore Land Authority established under the Singapore Land Authority Act 2001;

“Collector” means —

- (a) any officer of the Authority; or
- (b) any public officer or officer of any other public authority constituted under any written law for a public purpose,

appointed by the Minister to be a Collector of Land Revenue, and includes any Deputy Collector of Land Revenue appointed before 1 June 2001;

“land revenue” means every sum now due or which hereafter becomes due to the State on account of premium, rent, royalty, charges and fees of any kind chargeable in respect of land;

“proprietor” includes a lessee of State land.

[17/2001]

(2) Any person who, immediately before 1 June 2001, holds office as a Collector of Land Revenue or Deputy Collector of Land Revenue shall continue to hold such office as if he had been appointed under this Act until his appointment is revoked.

[17/2001]

PART 2

SALE BY AUCTION

Recovery of land revenue

3. The Collector may recover land revenue in the manner hereinafter provided.

“Arrear” and “defaulter” defined

4.—(1) Notwithstanding anything repugnant in any title, every annual rent, subject to subsection (2), shall be due and payable on 1 January in any year, and any such rent if not sooner paid shall become an arrear on 1 April in the year in respect of which it is due, and any other form of land revenue shall become an arrear on the 15th day after service of notice substantially in the form in the

First Schedule by the Collector on the person liable to pay it, demanding payment thereof.

(2) Rent in respect of the year in which any land is alienated shall be calculated proportionately from the date of alienation to the end of the year and is payable on or before the date of alienation.

(3) When land is held by co-proprietors they are jointly and severally liable to pay the rent reserved.

(4) Every person liable to pay an arrear shall be a defaulter.

Notice of sale

5.—(1) Upon any sum payable becoming an arrear the Collector shall, subject to subsection (2), use reasonable diligence in causing to be served on the proprietor of the land affected a notice of sale substantially in the form in the Second Schedule.

(2) Such a notice shall be served in the manner prescribed in Part 3:

Provided that —

(a) it shall not be necessary to serve a notice of sale on any proprietor of any land who is not resident in the district in which the land is situate; and

(b) where a proprietor who would otherwise be served with a notice of sale is dead or cannot be found the Collector may at his discretion direct a notice of sale to be served on any adult relative of that proprietor who is resident in the district.

(3) Notwithstanding anything in this Act or in any rules made thereunder or in any other provision of law whatsoever, no failure to serve or irregularity in serving any notice of sale under this Act or any rules made thereunder shall invalidate any sale of land had under the provisions of this Act or give rise to any cause of action against the Government or any officer thereof by reason of the failure or irregularity, but any such failure or irregularity shall be considered by the Commissioner of Lands in dealing with any case of which he takes cognizance under section 19.

Public notice of auction

6.—(1) The Collector shall from time to time cause to be posted at his office and in such other place or places of public resort as he may in his discretion select a notice of sale substantially in the form in the Third Schedule specifying any land in respect of which an arrear is due and notifying that the land will be sold by auction for the recovery of the arrear together with fees due and costs at and on a specified place, time and date, such date being not less than 3 calendar months after the date of the first posting of the notice in each case.

(2) Every notice of sale shall be published in the *Gazette* on a date not less than 4 weeks prior to the date of the sale.

(3) The Collector may also, in his discretion, advertise in one or more newspapers any such sale, and any expenses incurred in so doing shall be included in the costs of the sale.

Lands to be auctioned

7.—(1) Subject to this section, any land so specified shall, at the place and time and on the day notified, or on any other day to which the Collector may postpone the sale, be put to public auction by or in the presence of the Collector at an upset price sufficient to cover the arrear due in respect thereof together with fees due and costs and shall be sold to the highest bidder.

(2) The Collector may, if he sees fit, postpone any sale notified under section 6 and may in his discretion notify the date, time and place of any postponed sale in such manner as may to him seem fit.

Power to stop sale

8. If any person tenders to the Collector at any time previous to a sale the amount of the arrear due in respect of any land together with fees due and costs, the Collector shall upon receipt thereof desist from the sale of the land.

Sales, where to be made

9. Sales shall ordinarily be held by the Collector at the office of the Authority:

Provided that it shall be competent for the Collector to direct that a sale shall be held at some other place.

[17/2001]

Deposit on account of purchase

10. The person who is declared the purchaser of any land at any such public auction shall be required to deposit in cash immediately 25% on the amount of his bid, and in default of such deposit the land shall forthwith be put up again for sale.

Payment of balance of purchase money

11. The balance of the purchase money shall be made good by the purchaser on or before the expiry of 3 months after the date on which the sale of the land bought by him took place.

When sale becomes final and conclusive

12. A sale shall become final and conclusive on the expiry of 3 months from the date thereof unless —

- (a) the purchaser has failed to pay the balance of the purchase money as provided by section 11;
- (b) the sale has prior to the date of such expiry been annulled by the court by order served on the Collector on or before that date;
- (c) the sale has prior to the date of such expiry been annulled by the Commissioner of Lands under section 19; or
- (d) there has prior to the date of such expiry been served on the Collector an order of court extending the period on the expiry of which the sale will become final and conclusive or directing that the sale shall not become final and conclusive until the further order of the court.

Default of payment and resale

13.—(1) In default of payment of the balance within the prescribed period, the deposit shall be forfeited to the State, the land shall be resold and the defaulting purchaser shall forfeit all claim to the land or to any part of the sum, if any, for which it may subsequently be sold.

(2) When default is made in the payment of purchase money, a notification of the intended resale shall be published in the manner provided by section 6, and sections 6 to 13, inclusive, shall apply to the resale.

Title conferred by purchase at sale

14.—(1) The purchaser at a sale held under this Act shall, when the sale has become final and conclusive, be deemed to have acquired the right 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 Collector at the time of the auction.

(2) Such acquisition shall be evidenced by a conveyance substantially in the form in the Fourth Schedule.

(3) The Collector shall notify by advertisement in the *Gazette* substantially in the form in the Fifth Schedule the result of the auction, the conveyance (if any) to the purchaser of the right offered for sale, and the cancellation (if any) of the original grant or lease, and of all leases, encumbrances or other interests derived from that grant or lease, except such as were reserved by the Collector at the time of the auction.

(4) In the event of such a conveyance, the Collector shall forthwith cause registration to be made under the Registration of Deeds Act 1988. Such registration shall be free of any fee or stamp duty.

(5) Any person who knowingly and with fraudulent intent offers for sale, transfers or mortgages, or otherwise deals with any such lease, grant, encumbrance, right or interest, which has so become cancelled, shall be deemed to have attempted to commit or to have committed, as the case may be, the offence defined in section 415 of the Penal Code 1871.

Costs of proceedings for recovery of arrears

15. All costs of any proceeding under this Act for the recovery of arrears may be recovered as if they formed part of the arrears.

Land not sold reverts to the State

16.—(1) Subject to section 7, if at any sale under this Act there is no bid sufficient to cover the amount due for the arrear together with fees and costs due the Collector shall record the fact in a book to be called the Rent Auction Sale Book, and upon such record being made the land shall revert to and vest in the State and all right, title and interest of the defaulter or any person claiming under him shall cease.

(2) In the event of such reversion, the fact shall be advertised in the *Gazette* as provided in section 14(3).

(3) The Collector shall also cause appropriate entries to be made in the registers kept under the Registration of Deeds Act 1988.

Proceeds of sale

17. The proceeds of any sale under this Act shall be applied in the first place in satisfaction of the arrear together with fees and costs due and in the event of there being any surplus remaining the Collector shall if he is satisfied as to the right of any person claiming the surplus pay the amount thereof to that person, and if he is 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:

Provided that it shall be lawful for the Collector in his discretion to apply any such surplus or part thereof to the payment of any arrear together with fees and costs due in respect of any other land belonging to the same owner within Singapore and thereupon to take action as if a tender had been made under section 8.

Application to Court in regard to notice of sale

18.—(1) If any person interested in land in respect of which a notice of sale has been issued under section 6 disputes the propriety of that notice, he may apply to the General Division of the High Court to stay the proceedings, and the General Division of the High Court after

hearing the Collector and making such inquiry as may be necessary shall make such order as it thinks fit.

[40/2019]

(2) The order of the General Division of the High Court shall be final.

[40/2019]

Power to annul sale

19.—(1) The Commissioner of Lands may at any time before a sale under this Part has become final and conclusive upon proof to his satisfaction that the sale was had contrary to the provisions of this Part and that material irregularities occurred or that any proprietor or other person will suffer excessive hardship by reason of the sale, annul the sale by order in writing:

Provided that no such order shall be made (or if made shall be cancelled) after the date of institution of proceedings in court for the annulment of the sale.

(2) When a sale is annulled by the Commissioner under subsection (1) the purchase money or deposit paid by the purchaser shall be refunded by the Government with interest at the rate of 6% per annum and the purchaser shall have no further claim to compensation.

Application to Court in regard to sale

20. Subject to section 21, if any person interested disputes the validity of a sale under this Act, he may within 3 months of the date of the sale apply to the General Division of the High Court to annul the sale, and the General Division of the High Court after hearing the Collector and making such inquiry as may be necessary shall make such order as it thinks fit.

[40/2019]

Limitation of suits

21.—(1) Notwithstanding anything in the Limitation Act 1959 no suit under section 20 for annulling a sale under this Act shall be maintained if it is instituted after the expiry of the period stated in that

section except in the case of fraud to which the purchaser is proved to be a party:

Provided that nothing in this subsection shall affect the title of any owner, mortgagee or lessee who has taken bona fide for valuable consideration from the purchaser, or of any persons claiming under that owner, mortgagee or lessee.

(2) No suit for damages against the State or against any officer thereof in respect of any sale had under this Act shall be maintained if it is instituted after the expiry of 3 months after the date of the sale except in the case of actual fraud to which any officer of the State employed in or about the sale is proved to be a party or unless it is proved that the sum for the recovery of which the sale was had was not in fact an arrear at the date of the sale.

No sale to be called in question except on proof of substantial damage

22.—(1) Subject to section 21, no sale had under this Act shall be annulled by the court nor shall any such sale give ground for any action for damages against the Government or any officer thereof except only upon the grounds of its having been made contrary to the provisions of this Act and then only upon proof that the plaintiff has sustained substantial injury by reason of the irregularity complained of, and no Collector selling land for the recovery of an arrear shall be deemed a trespasser nor shall the sale be deemed wrongful by reason of any such irregularity in the procedure but the defaulter shall be entitled to recover as special damages for the irregularity the difference between the price actually obtained and the price which, in the opinion of the court, would have been obtained at the Collector's sale if there had been no irregularity and no more.

(2) If any sale under this Act is annulled by the court, the purchase money or deposit paid by the purchaser shall be refunded by the Government with interest at the rate of 6% per annum, and the purchaser shall have no further claim for compensation.

Claims of defaulter not to invalidate sale

23. No claim to rebate or remission or deferment of payment of rent, unless the same has been allowed by the written authority of the Commissioner of Lands and no private demand or cause of action whatever held or supposed to be held against the Government by any defaulter shall bar or render void or voidable a sale under this Part, nor shall the plea that money belonging to the defaulter and sufficient to pay the arrear of rent due was in the Collector's hands bar or render void or voidable such a sale unless that money stands in the defaulter's name alone and without dispute and unless after application in due time made by the defaulter the Collector has neglected or refused on insufficient grounds to transfer it in payment of the arrear of rent due.

Jurisdiction

24. No suit for the annulment of a sale had under this Act or for damages against the State or any officer thereof in connection with any such sale shall be instituted otherwise than in the General Division of the High Court.

[40/2019]

PART 3

SERVICE OF NOTICES

Personal service

25.—(1) Service of notices and other processes under the provisions of this Act or of any rules made thereunder may be effected on the person to whom they are addressed or are due to be delivered, hereinafter called the noticee, as follows:

- (a) by delivering to the noticee a copy of the notice, or by sending a copy by registered post if the address of the noticee is known and there is postal communication with that place; or

- (b) by delivering a copy to any person holding a power of attorney from the noticee or to any agent of the noticee legally empowered to accept service or by sending a copy by registered post if the address of that attorney or agent is known and there is postal communication with that place.

(2) When the serving officer delivers a copy of the notice to the noticee personally or to his attorney or agent he shall require as an acknowledgment of service endorsed on the original notice the signature or right thumb mark of the person to whom the copy is so delivered.

(3) When —

- (a) the noticee or his attorney or agent refuses or is unable to make such acknowledgment; or
- (b) the serving officer cannot find the noticee or any person holding a power of attorney from him or any agent legally empowered to accept service of the notice on his behalf,

then in either of such cases the serving officer shall deliver the original and copies of the notice to the Collector with an endorsement on the original stating why it has not been served.

Substituted service

26.—(1) When the Collector is satisfied that either —

- (a) the noticee is keeping out of the way for the purpose of avoiding service; or
- (b) for any other reason the notice cannot be served personally as mentioned in section 25(3),

he may in writing order the notice to be served —

- (c) by affixing a copy thereof on the land concerned; and also
- (d) by affixing a copy thereof in some conspicuous part of the mosque, court house, market or any other place of public resort in the mukim or town subdivision in which the land concerned is situated or in which the noticee is known to have last resided; or

(e) in such other manner as he may think fit.

(2) When substituted service has been effected under subsection (1) the serving officer shall deliver the original notice to the Collector with an endorsement thereon declaring the time, date, place and manner of affixing or otherwise serving a copy or copies thereof and specifying the order by which such service was authorised.

(3) Service substituted by written order of the Collector shall be as effectual as if it had been made on the noticee personally.

PART 4

GENERAL

Power to make rules

27.—(1) The Authority may make rules for fully and effectually carrying out and giving effect to the various purposes, provisions and powers in this Act, and in particular but without prejudice to the generality of the foregoing provision may make rules —

- (a) allowing rebate, or deferment, or remission, whether in whole or in part, of costs and fees payable under this Act, and prescribing the officers to whom such powers may be delegated;
- (b) naming the place or places at which land revenue due to the State shall be paid, and the officer or officers to whom it shall be payable;
- (c) prescribing the procedure to be followed under any section of this Act; and
- (d) prescribing, varying or cancelling forms to be used under this Act.

[17/2001]

(2) Rules made under this Act shall be published in the *Gazette* and shall come into force on the date of such publication or on such other date as may be specified therein and, subject to this Act, shall have effect as if enacted in this Act.

(3) All such rules shall be presented to Parliament as soon as possible after such publication and if a resolution is passed pursuant to a motion notice whereof has been given for a sitting day not later than the first available sitting day of Parliament next after the expiry of 3 months from the date when the rules are so presented annulling the rules or any part thereof as from a specified date, the rules or such part thereof, as the case may be, shall thereupon become void as from that date but without prejudice to the validity of anything previously done thereunder or to the making of new rules.

Fees to be paid to Authority

27A.—(1) Subject to subsection (2), all costs and fees collected in connection with any proceedings instituted or any other matter under this Act or in connection with any service provided by the Collector under this Act shall be prescribed in rules made by the Authority with the approval of the Minister, and shall be paid into the funds of the Authority.

[17/2001]

(2) Subsection (1) shall not apply to any land revenue recovered under this Act, which shall be paid into the Consolidated Fund.

[17/2001]

Powers in court not affected

28. Nothing herein contained shall affect the right of the State to recover land revenue by proceedings in court.

FIRST SCHEDULE

Section 4(1)

The Land Revenue Collection Act 1940

NOTICE DEMANDING PAYMENT OF LAND REVENUE

No.

To

of

TAKE NOTICE that you are hereby required to pay at the Office of the Collector of Land Revenue at within 15 days from the date of service hereof the sum due by you as shown hereunder in respect of the land held under, being Lot Number in the Town Subdivision / Mukim of

\$ c.

Premium	...	...	...	...
Survey fees	...	...	...	...
Boundary marks	...	...	...	...
Replacement of boundary marks			...	...
Royalty	...	...	...	...
Engrossment and registration of document of title				
Notice fee	...	...	...	...
.....				
.....				
.....				
.....				
.....				

Total ... _____

FIRST SCHEDULE — *continued*

AND FURTHER TAKE NOTICE that, if this land revenue is not paid within that time, action will be taken to sell the land by public auction for the recovery thereof in accordance with the procedure prescribed in the Land Revenue Collection Act 1940.

Dated this day of 20.....

.....
Collector of Land Revenue

SECOND SCHEDULE

Section 5(1)

The Land Revenue Collection Act 1940

NOTICE OF SALE OF LAND

To

Whereas the sum of \$ details whereof are set out hereunder being arrears, fees and costs recoverable under the Land Revenue Collection Act 1940 is due and recoverable from you and has not been paid:

Notice is hereby given that the Collector will proceed to sell by public auction the land hereunder described, being the land in respect of which the arrears are due, unless that sum is paid to him before the sale.

The time, date and place of sale may be ascertained by reference to the public notice of sale published or to be published under section 6 of the Land Revenue Collection Act 1940.

SECOND SCHEDULE — *continued*

Description of Land

Arrears due\$
\$
\$
Fees due\$
Costs due\$
Total ... \$ _____	

Dated this day of 20.....

.....
Collector of Land Revenue

THIRD SCHEDULE

Section 6(1)

The Land Revenue Collection Act 1940

PUBLIC NOTICE OF SALE OF LAND FOR RECOVERY OF ARREARS

Whereas the sums hereunder specified being arrears, fees and costs recoverable under the Land Revenue Collection Act 1940 on the lands noted below have not been paid:

Notice is hereby given that those lands will be sold for the recovery of those arrears, fees and costs, and that the sale thereof will commence at the office of the Singapore Land Authority at at A.M. on the day of 20.....

THIRD SCHEDULE — *continued*

District	Town Sub- division / Mukim	Title No.	Lot No.	Area	Name of grantee or lessee	Term	Annual Rent	Amount due
							\$ c.	\$ c.

Given under my hand and seal at this day of 20.....

.....
Collector of Land Revenue

[17/2001]

FOURTH SCHEDULE

Section 14(2)

The Land Revenue Collection Act 1940

CONVEYANCE

THIS INDENTURE made the day of 20 between
....., Collector of Land Revenue, of the one part and of the other
part:

WHEREAS by numbered dated the day
of, and made between of the one part and
..... of the other part.

ALL that piece of land more particularly described in the Schedule hereto
was with the appurtenances granted / demised unto the said,
[his executors, administrators and assigns] from the day of,
for at the yearly rent of dollars and
subject to the covenants by the and conditions contained
in

AND WHEREAS on the day of 20, a sum of
dollars on account of arrears, fees and costs became due and
payable to the Government:

FOURTH SCHEDULE — continued

AND WHEREAS on the day of 20, a public notice of sale was published in the manner provided by section 6 of the Land Revenue Collection Act 1940:

AND WHEREAS on the day of 20, the said sum of dollars not having been paid or satisfied, the Collector did under section 7 of that Act offer for sale by public auction the land described in the said, at which auction the said became the purchaser for the sum of dollars free from all encumbrances created over that land and from all subordinate interests derived from it except

NOW THIS INDENTURE WITNESSETH that for effectuating the said sale and in consideration of the sum of dollars paid by the said to the Collector (the receipt of which is hereby acknowledged) the Collector, by virtue of all and every power conferred on him by that Act:

DOTH HEREBY CONVEY to the said

ALL AND SINGULAR the said hereditaments and premises comprised in and granted/demised by the said with the appurtenances and free from all encumbrances created over that land and from all subordinate interests derived from it, except

TO HOLD to the said [and his executors, administrators and assigns] forever/for the residue of the unexpired term of the said lease subject to the rent reserved by the covenants by the and conditions contained in the said

FOURTH SCHEDULE — *continued*

IN WITNESS WHEREOF the said parties have hereunto set their hands and seals on the day and year first above written.

All that piece of land held under known as Lot No. and situated in the Mukim/Town Subdivision of and estimated to contain an area of more or less.

*Signed, sealed and delivered
in the presence of:*

.....
Collector

FIFTH SCHEDULE

Section 14(3)

The Land Revenue Collection Act 1940

RESULT OF SALE

1. The result of the public sale of certain lands/land held on the day of 20 under the provisions of the Land Revenue Collection Act 1940 is published for general information.

2. It is hereby notified that the titles and rights of the persons/person claiming under the titles enumerated in the first column of the following Schedule have been conveyed to the persons/person named in the sixth column free from all encumbrances and subordinate interests, except* (or have been cancelled and have reverted to and vest in the State as indicated in the sixth column).

3. Any person who knowingly and with fraudulent intent offers for sale, transfers or mortgages or otherwise deals with the titles or rights which have been so conveyed or cancelled shall be deemed to have attempted to commit or to have committed, as the case may be, the offence defined in section 415 of the Penal Code 1871.

*Delete if not required.

*Land Revenue Collection
Act 1940*

2020 Ed.

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FIFTH SCHEDULE — *continued*

1	2	3	4	5	6	7	8	9
Title	Lot No.	Area	District	Mukim	Name of Purchaser or Reversion to State	Total due to Government	Amount realised at sale	Excess
						\$ c.	\$ c.	\$ c.

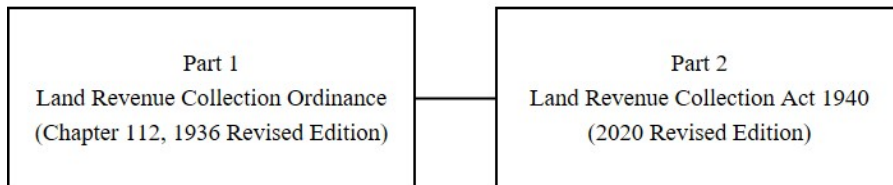
.....
Collector of Land Revenue

Date

LEGISLATIVE HISTORY
LAND REVENUE COLLECTION
ACT 1940

This Legislative History is a service provided by the Law Revision Commission on a best-efforts basis. It is not part of the Act.

PICTORIAL OVERVIEW OF PREDECESSOR ACTS



LEGISLATIVE HISTORY DETAILS

PART 1
LAND REVENUE COLLECTION ORDINANCE
(CHAPTER 112, 1936 REVISED EDITION)

1. Ordinance IV of 1886 — The Land Revenue Collection Ordinance 1886

Bill	:	G.N. No. 281/1886
First Reading	:	31 May 1886
Second Reading	:	22 June 1886
Notice of Amendments	:	28 June 1886
Third Reading	:	28 June 1886
Commencement	:	28 June 1886

2. 1920 Revised Edition — Ordinance No. 35 (Land Revenue Collection)

Operation	:	28 November 1921
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3. 1926 Revised Edition — Ordinance No. 35 (Land Revenue Collection)

Operation	:	1 August 1926
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4. Ordinance 47 of 1935 — The Land Revenue Collection (Amendment) Ordinance, 1935

Bill	:	G.N. No. 2261/1935
First Reading	:	28 October 1935
Second and Third Readings	:	20 November 1935

Commencement : 2 December 1935

**5. 1936 Revised Edition — Land Revenue Collection Ordinance
(Chapter 112)**

Operation : 1 September 1936

PART 2

LAND REVENUE COLLECTION ACT 1940
(2020 REVISED EDITION)

6. Ordinance 47 of 1940 — Land Revenue Collection Ordinance, 1940

Bill : G.N. No. 2887/1940

First Reading : 26 August 1940

Second Reading : 14 October 1940

Notice of Amendments : 14 October 1940

Third Reading : 14 October 1940

Commencement : 1 January 1941

**7. 1955 Revised Edition — Land Revenue Collection Ordinance
(Chapter 251)**

Operation : 1 July 1956

**8. Ordinance 31 of 1958 — Legislative Assembly (Presentation of
Subsidiary Legislation) Ordinance, 1958**

(Amendments made by section 2 read with the Schedule to the above Ordinance)

Bill : 158/1958

First Reading : 16 July 1958

Second Reading : 13 August 1958

Notice of Amendments : 10 September 1958

Third Reading : 10 September 1958

Commencement : 25 September 1958 (section 2 read with the Schedule)

9. G.N. Sp. No. S 47/1963 — State Laws (Modification) (No. 3) Order, 1963

Commencement : 16 September 1963

10. 1970 Revised Edition — Land Revenue Collection Act (Chapter 275)

Operation : 31 August 1971

11. 1985 Revised Edition — Land Revenue Collection Act (Chapter 155)

Operation : 30 March 1987

12. Act 17 of 2001 — Singapore Land Authority Act 2001

(Amendments made by section 38(1) read with item (8) of the Fourth Schedule to the above Act)

Bill : 17/2001

First Reading : 5 March 2001

Second and Third Readings : 19 April 2001

Commencement : 1 June 2001 (section 38(1) read with item (8) of the Fourth Schedule)

13. Act 40 of 2019 — Supreme Court of Judicature (Amendment) Act 2019

(Amendments made by section 28(1) read with item 81 of the Schedule to the above Act)

Bill : 32/2019

First Reading : 7 October 2019

Second Reading : 5 November 2019

Notice of Amendments : 5 November 2019

Third Reading : 5 November 2019

Commencement : 2 January 2021 (section 28(1) read with item 81 of the Schedule)

Abbreviations

C.P.	Council Paper
G.N. No. S (N.S.)	Government Notification Number Singapore (New Series)
G.N. No.	Government Notification Number
G.N. No. S	Government Notification Number Singapore
G.N. Sp. No. S	Government Notification Special Number Singapore
L.A.	Legislative Assembly
L.N.	Legal Notification (Federal/Malaysian Subsidiary Legislation)
M. Act	Malayan Act/Malaysia Act
M. Ordinance	Malayan Ordinance
Parl.	Parliament
S.S.G.G. (E) No.	Straits Settlements Government Gazette (Extraordinary) Number
S.S.G.G. No.	Straits Settlements Government Gazette Number

COMPARATIVE TABLE
LAND REVENUE COLLECTION
ACT 1940

This Act has undergone renumbering in the 2020 Revised Edition. This Comparative Table is provided to help readers locate the corresponding provisions in the last Revised Edition.

2020 Ed.	1985 Ed.
FIRST SCHEDULE	SCHEDULE A
SECOND SCHEDULE	SCHEDULE B
THIRD SCHEDULE	SCHEDULE C
FOURTH SCHEDULE	SCHEDULE D
FIFTH SCHEDULE	SCHEDULE E