



**THE STATUTES OF THE REPUBLIC OF SINGAPORE**

**PROPERTY TAX ACT**

**(CHAPTER 254)**

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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

**Short title**

1. This Act may be cited as the Property Tax Act.

**Interpretation**

- 2.—(1) In this Act, unless the context otherwise requires —

“account with the electronic service”, in relation to any person, means a computer account within the electronic service which is assigned by the Comptroller to that person for the storage and retrieval of electronic records relating to that person;

“annual value” —

(a) in relation to 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 (other than goods and services tax); and

(b) in relation to 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;

“authentication code”, in relation to any person, means an identification or identifying code, a password or any other authentication method or procedure which is assigned to that person for the purposes of identifying and authenticating the access to and use of the electronic service by that person;

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

“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, 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 the 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;

“electronic record” has the same meaning as in the Electronic Transactions Act (Cap. 88);

“electronic service” means the electronic service provided by the Comptroller under section 66(1);

*[Deleted by Act 18 of 2013 wef 01/01/2014]*

“Minister” means —

- (a) in relation to the definitions of “prescribed structural network” and “public authority” in section 2(1) and sections 2(5), 3(1), 6(7), (8) and (11), 7, 9(2) and (3), 19(12), 23(1) and (3) to (7), 24, 25, 66(13) and 69, the Minister charged with the responsibility for finance; and

*[Act 18 of 2013 wef 01/01/2014]*

- (b) in relation to section 49(1), (3), (4), (7), (8) and (9), the Minister charged with the responsibility for national development;

*[23/2010 wef 25/10/2010]*

“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 any premises whether on his own account or as agent or trustee for any other person or as receiver or who would receive the same if the premises were let to a tenant and includes the person whose name is entered in the Valuation List;

“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;

“prescribed structural network” means such structural network as the Minister may, by regulations, prescribe;

*[35/2008 wef 01/01/2009]*

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

“public authority” means such public authority as may be prescribed<sup>1</sup> for the purposes of this Act by the Minister;

“Street and Building Names Board” or “SBNB” means the Street and Building Names Board established under section 49(1);

*[23/2010 wef 25/10/2010]*

“structural network” means a network (whether closed or otherwise) or any part thereof —

- (a) used or intended to be used for any purpose, including for circulation, distribution, transportation or transmission; and
- (b) comprising one or more of any of the following:
  - (i) railway or rapid transit system lines;
  - (ii) pipelines;
  - (iii) cables (including those situate within pipelines, ducts or conduits);
  - (iv) ducts; or

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<sup>1</sup>See Cap. 254, N 1.

(v) any other type of conduit or channel,  
including the settings and supports thereof and any  
related machine, apparatus or equipment;

*[35/2008 wef 01/01/2009]*

*[23/2010 wef 25/10/2010]*

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

“Valuation List” means the Valuation List prepared under  
section 10.

*[24/65; 19/68; 33/2002; 59/2004]*

(1A) For the purposes of this Act, a prescribed structural network shall be deemed to be a tenement, and where different parts of a prescribed structural network are owned by different persons, each of such parts shall be deemed to be a tenement.

*[35/2008 wef 01/01/2009]*

(2) In assessing the annual value of any premises in or upon which there is any machinery used for any of the following purposes:

- (a) the making of any article or part thereof;
- (b) the altering, repairing, ornamenting or finishing of any article; or
- (c) 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 this purpose “machinery” includes the steam engines, boilers and other motive power belonging to that machinery.

*[24/65]*

(2A) Where a prescribed structural network situated in or upon any premises is machinery, subsection (2) shall apply only in relation to that part of the prescribed structural network in or upon any house or building.

*[35/2008 wef 01/01/2009]*

(2B) Where a person owns one or more of the properties in, upon, under or above which there is any part of a prescribed structural network, as well as the whole or any part of the prescribed structural network, the annual value of those properties and the whole or part of



the prescribed structural network (as the case may be) may be assessed together.

*[35/2008 wef 01/01/2009]*

(3) 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 defined in this Act or the sum which is equivalent to the annual interest at 5% —

- (a) on the estimated value of the property, including buildings, if any, thereon; or
- (b) on the estimated value of the land as if it were vacant land with no buildings erected, or being erected, thereon.

*[24/65]*

(4) 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.

*[24/65]*

(5) Subject to subsection (6), where land is occupied as appurtenant to any house or building, but is in excess of the area 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.

*[24/65]*

(6) Where the land referred to in subsection (5) 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.

*[24/65]*

(7) 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) —

- (a) the subsidiary proprietor of the lot shall be deemed to be the owner thereof;
- (b) the annual value of the lot shall be determined as if that lot comprised a freehold estate in land; and
- (c) no separate annual value shall be attributed to the land upon which the subdivided building stands.

[19/68]

(8) In assessing the annual value of any property comprised in a statutory land grant or State lease or a lease of property by a public authority (where the public authority is the lessor) for a period exceeding 3 years —

- (a) the grantee or lessee of the property shall be deemed to be the owner thereof;
- (b) the annual value of the property shall be determined as if that property comprised a freehold estate in land; and
- (c) no deduction shall be made of any premium or rent payable to the Government or the public authority.

[19/68]

(9) In assessing the annual value of any property required to be assessed on the basis of gross receipts by any order made under section 7, the Chief Assessor shall determine the annual value of the property in the manner specified in the order and the amount so determined shall be deemed to be the annual value of the property.

[4/87]

## PART II

### ADMINISTRATION

#### **Appointment of Comptroller and Chief Assessor**

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.

(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 (except in relation to such functions and duties as may be assigned to the Street and Building Names Board under 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) As 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 and amended from time to time in accordance with the provisions of this Act.

[33/2002]

(2) The tax shall be payable by the owner of such property —

(a) in the case of tax payable under subsection (1), yearly in advance without demand, in the month of January; and

(b) without prejudice to paragraph (a), where the Comptroller has served a notice for payment of the tax under this Act, within one month of the service of that notice.

[33/2002]

(3) The Comptroller may, in his discretion, extend the period for payment referred to in subsection (2) within which payment of the tax is to be made.

[33/2002]

(4) 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.

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

(6) Where the Comptroller is satisfied that a building or any part thereof is used exclusively —

- (a) as a place for public religious worship;
- (b) for a public school which is in receipt of grants-in-aid from the Government;
- (c) for charitable purposes; or
- (d) for purposes conducive to social development in Singapore,

the building or such part thereof, as the case may be, shall be exempted from payment of the tax.

[23/2010 wef 25/10/2010]

(6A) Where the Comptroller is satisfied that land is used or will be developed or is being developed into a building for use principally for any purpose specified in subsection (6), the land shall be exempted from payment of the tax.

[23/2010 wef 25/10/2010]

(7) The Minister may exempt, subject to such conditions as he thinks fit, any premises or part thereof from the payment of the tax.

(8) The Minister may, by order published in the *Gazette*, remit or exempt wholly or in part the tax payable in respect of such category of

properties for such period and subject to such conditions as he may specify in the order.

[4/87]

(9) 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 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 so paid by him as the amount of that rent, rentcharge, annuity or other payment bears to the annual value of the premises.

(10) No such deduction under subsection (9) shall be made from any rent payable to the Government or to a public authority.

[19/68]

(11) Notwithstanding any other provision in this Act, the Minister may, in respect of any public authority or body corporate constituted under any written law, order that in lieu of the tax payable under this Act, the public authority or body corporate shall —

- (a) in a case equivalent to the payment of tax under subsection (1), yearly in advance without demand, in the month of January; and
- (b) without prejudice to paragraph (a), where the Comptroller has served a notice for payment, within one month of the service of that notice,

pay to the Government the sum of which is to be calculated on such basis as may be deemed equitable by the Minister.

[33/2002]

(12) If such sum remains due and unpaid at the expiration of 3 weeks from the end of January in each year or from the end of one month from the date of the service of a notice for payment of the tax, as the case may be, 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 such rate as may be prescribed.

[19/68; 33/2002]

(13) 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.

(14) Every claim for such refund under subsection (13) shall be made within 5 years of such excess payment.

*[27/2010 wef 01/01/2012]*

(15) The Comptroller shall certify the amount to be refunded and shall cause payment to be made immediately.

(16) Where any amount has been erroneously refunded under subsection (15), 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.

(17) If that amount remains due and unpaid at the expiration of that period mentioned in subsection (16), it shall be deemed to be arrears of tax payable in respect of the property concerned and may be recovered in the manner provided in this Act.

### **Valuation by gross receipts**

7. The Minister may, by order published in the *Gazette*, require the annual value of any property or part thereof falling within such category as may be prescribed to be assessed on the basis of the gross receipts (whether in the preceding or current year) arising from the use of that property for the purposes of any trade or business and such assessment shall be determined in such manner as specified in the order.

[6A  
*[4/87]*

### **Refund on unoccupied buildings**

8.—(1) Where tax has been paid under the provisions of this Act in respect of any building, the Comptroller shall, subject to this section, 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.

*[25/63; 24/73]*

(1A) Notwithstanding subsection (1), no refund of tax shall be made with respect to —

- (a) any unbroken period of 30 days or a calendar month or longer that starts on or after 1st January 2014; or
- (b) such portion of any unbroken period of 30 days or a calendar month or longer that falls after 31st December 2013.

*[Act 18 of 2013 wef 01/01/2014]*

(2) An owner of a building claiming under this section a refund of the tax for any period or part thereof falling between 1st November 2012 and 31st December 2013 (both dates inclusive) shall submit his claim in writing to the Comptroller not later than 31st March 2014.

*[Act 18 of 2013 wef 01/01/2014]*

(3) The Comptroller may, in his discretion, make a refund under this section to the extent of the whole or any part thereof, where —

- (a) the person claiming the refund failed to submit his claim within the time specified in subsection (2) and the Comptroller is satisfied as to the reason for such failure; or

(b) *[Deleted by Act 18 of 2013 wef 01/01/2014]*

(4) 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.

(5) 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 subsection (4)(a), (b) and (c).

[7

*[25/63]*

**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.

(2) The Minister may, by order published in the *Gazette*, direct that the tax payable in respect of any property prescribed, or falling within a class of property prescribed, or any part of such property, shall be at a rate or rates less than 36%; and different rates may be specified for different properties or classes of properties prescribed.

*[Act 18 of 2013 wef 01/01/2014]*

(3) For the purposes of this Act, a reference to a change in the prescribed class of any property is a reference to the property or part thereof —

- (a) being prescribed or falling within a class prescribed by the Minister under subsection (2), where it was previously not so prescribed or it previously did not fall within any prescribed class, as the case may be; or
- (b) ceasing to be prescribed or to fall within a prescribed class, whether or not it also falls within any other prescribed class,

because of a change in circumstances relating to the property (including a change in the use of the property or part thereof).

*[Act 18 of 2013 wef 01/01/2014]*

**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.

(2) 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.

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\* 12% from 1st July 1996 — see Property Tax (Rates) Order (O 9, 1996 Ed.) (G.N. No. S 114/96).

\* 10% from 1st July 2001 — see Property Tax (Rates) Order (O 9, 2003 Ed.) (G.N. No. S 205/2001).



(3) 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.

(4) 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 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.

(5) 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.

[24/73]

(6) 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.

(7) The Valuation List may be prepared and kept in electronic form in a computer or on any magnetic, optical, chemical or other medium as may be determined by the Chief Assessor.

[46/96]

### **Adoption of Valuation List**

**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.

### **Notice of Valuation List to be published**

**12.** [Repealed by Act 33/2002]

**Payment to account of tax**

13. *[Repealed by Act 33/2002]*

**Notice of objection to Valuation List**

14. *[Repealed by Act 33/2002]*

**Authentication of Valuation List**

15. *[Repealed by Act 33/2002]*

**Returns to be made by owners**

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 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.

*[24/73]*

(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 \$1,000.

*[46/96]*

(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 \$2,000 or to imprisonment for a term not exceeding 3 months or to both.

*[46/96]*

(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".

**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 mis-states the same shall, unless he shows cause to the satisfaction of the court for his refusal,

omission or mis-statement, be guilty of an offence and shall be liable on conviction to a fine not exceeding \$1,000.

[46/96]

### **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.

### **Notice to be given by owners of property, etc.**

**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) *[Deleted by Act 23/2010 wef 25/10/2010]*

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

(4) *[Deleted by Act 23/2010 wef 25/10/2010]*

(5) *[Deleted by Act 23/2010 wef 25/10/2010]*

(6) *[Deleted by Act 23/2010 wef 25/10/2010]*

(7) When any building or any part 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.

*[19/68]*

(8) Where any building or part 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 —

- (a) continue to be liable to pay the tax in respect of the building or part 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.

*[19/68; 33/2002]*

(9) Where there is —

- (a) a letting of any property;
- (b) an increase in any rent charged for the letting of the property; or
- (c) an increase in any sum charged —
  - (i) for the use of furniture, fixtures, fittings and other furnishings in the property;
  - (ii) for the maintenance of the property and the grounds thereof; or
  - (iii) for services provided in connection with the property,

the owner of the property shall, within 15 days after the letting or the increase, give notice thereof in writing to the Chief Assessor.

*[23/2010 wef 25/10/2010]*

(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.

[24/73]

(10A) Subsections (9) and (10) shall not apply where the instrument (in relation to the letting or the increase, as the case may be) —

(a) is chargeable with duty under the Stamp Duties Act (Cap. 312); and

(b) is stamped under that Act within the 15-day period referred to in subsection (9) or (10), as the case may be.

[23/2010 wef 25/10/2010]

(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.

[24/73]

(12) Without prejudice to subsection (11), where there has been a change in the prescribed class of any property referred to in section 9(3), the owner of the property shall, within 15 days after the date of the change, give notice thereof in writing to the Chief Assessor, unless the Minister, in an order referred to in section 9(2) —

(a) prescribes a period longer than 15 days; or

(b) provides that no notice need be given.

[Act 18 of 2013 wef 01/01/2014]

(12A) Where there has been a change in the prescribed class of any property referred to in section 9(3), the owner of the property shall, notwithstanding the change, continue to be liable to pay the tax in respect of the property he had been paying immediately prior to the change as if no change had occurred until his liability is adjusted under subsection (12B), or subsections (12B) and (12C).

[Act 18 of 2013 wef 01/01/2014]

(12B) Where the Comptroller becomes aware of the change in the prescribed class of any property, the owner of the property shall be liable, as from the date of the change, to pay the tax on the basis of the rate or rates applicable to the property following the change.

[Act 18 of 2013 wef 01/01/2014]

(12C) Without prejudice to subsection (12B), where there is a revised annual value ascribed to the property in a subsequent amended Valuation List pursuant to the change in the prescribed class of the property, the owner of the property shall be liable, as from the date of the change and at the option of the Comptroller, to pay the tax on the revised annual value.

*[Act 18 of 2013 wef 01/01/2014]*

(12D) For the purposes of subsections (12) to (12C), where planning permission (other than provisional permission) for the making of any material change in the use of the property or part thereof (as the case may be) is given by the competent authority under the Planning Act (Cap. 232) and the circumstances for which such permission is sought correspond to any circumstances resulting in the change in the prescribed class of the property, then the date of the planning permission shall be prima facie evidence of the date of the change in the prescribed class of the property.

*[Act 18 of 2013 wef 01/01/2014]*

(12E) No tax shall be payable or refundable, as the case may be —

- (a) under subsection (12B) or (12C) in respect of any period which is more than 5 years prior to the 1st of January of the year in which a notice of amendment to the Valuation List under section 20 is issued pursuant to the change in the prescribed class of the property; or
- (b) under subsection (12B) in respect of any period which is more than 5 years prior to the 1st of January of the year in which the Chief Assessor considers it is not desirable that an amendment be made to the Valuation List in respect of the property notwithstanding the change in the prescribed class thereof.

*[Act 18 of 2013 wef 01/01/2014]*

(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) Any 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 such rate as may be prescribed.

[6/82]

(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.

[6/82]

### **Amendment of Valuation List**

**20.—(1)** Where it appears that any Valuation List —

- (a) is or has become inaccurate in any material particular in any year; or
- (b) is likely to become inaccurate in any material particular in the ensuing year,

the Chief Assessor may, in the year referred to in paragraph (a), if he considers it desirable that an amendment should be made to the Valuation List, give notice thereof to the owner of the property concerned stating the amendment that is considered desirable and the date from which it is proposed the amendment shall take effect, and the amendment shall be made in the Valuation List from that date.

[33/2002]

(2) 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 vacant or previously occupied by the owner;
  - (ii) the increased or decreased rental obtained in respect of the letting out of that or similar property;
  - (iii) the consideration paid or value passing on the sale or transfer, directly or indirectly, of any estate or interest in that or 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 section 2(3);

(iv) the development cost of that or similar property; or  
*[23/2010 wef 25/10/2010]*

(v) the gross takings or receipts derived from the use of that or similar property;

*[23/2010 wef 25/10/2010]*

(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 or tenement is erected or any building or tenement is rebuilt, enlarged, altered, improved or demolished;

(ca) there is any change in the prescribed class of any property referred to in section 9(3);

*[Act 18 of 2013 wef 01/01/2014]*

(d) any property or part thereof, not exempted from the provisions of this Act, has not been included in the Valuation List; or

(e) the Chief Assessor is of the opinion that the annual value of any property or part thereof in the Valuation List required to be assessed on the basis of gross receipts by any order made under section 7 does not correctly represent the annual value as evidenced by the gross receipts arising from the use of that property for the purposes of any trade or business and determined in the manner specified in the order.

*[33/2002]*

(3) The Chief Assessor may, in his discretion, cancel any notice given under subsection (1) which is inaccurate in any material particular and may replace it with another notice.

*[33/2002]*



(4) Any alteration to a Valuation List required for the purpose of correcting any of the matters referred to in section 10(3)(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.

[33/2002]

(4A) The Chief Assessor may, in his discretion and if he is satisfied that there is any clerical or arithmetic error in the Valuation List in respect of the annual value ascribed to any house, building, land or tenement —

- (a) make an alteration to the Valuation List to correct the error; and
- (b) cancel any notice given under subsection (1) and replace it with another notice to correct such error,

provided that no such alteration or cancellation shall be in respect of any annual value for any period of more than 5 years prior to the date on which the Chief Assessor has ascertained that such an error exists.

[23/2010 wef 25/10/2010]

(5) In this section, “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.

[33/2002]

### **Objection to Valuation List**

**20A.—**(1) Any owner aggrieved by the inclusion of any property in the Valuation List or by the annual value ascribed thereto in the Valuation List in any year may, at any time in that year, make an objection to the Chief Assessor by written notice in such form as the Chief Assessor may determine, stating precisely the grounds on which the objection is made and the desired amendments to the Valuation List.

[33/2002]

(2) Notwithstanding subsection (1), any owner who desires to object to an amendment made to the Valuation List under section 20

shall do so within 30 days of the service of the notice referred to in section 20(1).

[33/2002]

[Act 18 of 2013 wef 01/01/2014]

(3) The Chief Assessor shall consider an objection under subsection (1) or (2) and may —

- (a) disallow the objection;
- (b) allow the objection in whole;
- (c) allow the objection in part; or
- (d) allow the objection in a manner agreed between the Chief Assessor and the owner.

[33/2002]

(4) The Chief Assessor shall serve the owner by post or otherwise with a written notice of his decision.

[33/2002]

(5) Where the Chief Assessor allows an objection under subsection (3)(b), (c) or (d), the Chief Assessor may specify any date in the year in which the objection is made from which the amendment shall have effect, and the amendment shall be made in the Valuation List immediately.

[33/2002]

(6) The Chief Assessor may, in his discretion, cancel any notice served under subsection (4) which is inaccurate in any material particular and may replace it with another notice not later than 5 years after the serving of the notice under that subsection.

[33/2002]

(7) Any owner dissatisfied with the decision made by the Chief Assessor under subsection (3)(a) or (c) may, within 30 days of the service of the notice under subsection (4), appeal to the Board in the manner provided in section 29.

[33/2002]

[Act 18 of 2013 wef 01/01/2014]

(8) Where the Board varies any annual value in the Valuation List under an appeal to the Board, the Chief Assessor shall cause the

Valuation List to be amended in accordance with the decision of the Board.

[33/2002]

(9) Unless the Chief Assessor in his discretion determines otherwise —

(a) an objection under this section may only be made in respect of the annual value of any property in the Valuation List as from a date after —

(i) the date of notice of amendment under section 20(1), where no previous objection to that notice in respect of that property had been made in the year to which the Valuation List relates; or

(ii) the date of written notice under subsection (4), where a previous objection in respect of that property had been made in the year to which the Valuation List relates; and

(b) no objection under this section shall be made within the period during which the decision of the Chief Assessor under subsection (3) regarding any previous objection in respect of the same property is pending.

[33/2002]

### **Tax on new buildings, etc.**

**21.**—(1) Subject to subsection (3), where any new building or tenement 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 or tenement was completed, the tax in respect of the building or tenement 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 or tenement.

[24/73]

(2) The tax payable under subsection (1) shall be calculated on the basis of any revised annual value which may be ascribed to the building or tenement in a subsequent Valuation List.

[23/2010 wef 25/10/2010]

(3) Where any part of the building or tenement 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 or tenement 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 or tenement was used, the tax in respect of that part of the building or tenement 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 or tenement.

[24/73]

(4) The tax payable under subsection (3) shall be calculated on the basis of any revised annual value which may be ascribed to that part of the building or tenement in a subsequent Valuation List.

[23/2010 wef 25/10/2010]

(5) Where any building or tenement 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 or tenement was completed, the tax in respect of the building or tenement 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 or tenement.

[24/73]

(6) The tax payable under subsection (5) shall be calculated on the basis of any revised annual value which may be ascribed to the building or tenement in a subsequent Valuation List.

[23/2010 wef 25/10/2010]

(7) Where any property is included for the first time in a Valuation List for any year, then, notwithstanding that the property was not previously included in any Valuation List, the tax in respect of the property shall be payable from —

- (a) in the case of any building, the date of completion of such building; and
- (b) in the case of any land or tenement, such date as may be determined by the Comptroller,

and such tax shall be calculated on the basis of the annual value ascribed to the property in the Valuation List.

(7A) Notwithstanding subsection (7), where any property comprised in —

- (a) a statutory land grant or State lease; or
- (b) a lease of property by a public authority (where the public authority is the lessor) for a period exceeding 3 years,

is transferred or leased and thereupon included in the Valuation List (whether for the first time or otherwise) —

- (i) the tax in respect of the property shall be payable from the date of the transfer or date of commencement of the lease of the property; and
- (ii) such tax shall be calculated on the basis of the revised annual value which may be ascribed to the property in a subsequent Valuation List.

*[23/2010 wef 25/10/2010]*

(8) Where any building or tenement ceases to be vacant or to be occupied by the owner thereof and is let to a tenant or where the rent of any building or tenement 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 or tenement 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 or tenement in a subsequent Valuation List.

*[24/73; 46/96]*

(8A) Notwithstanding section 19(8), where any property is to be or is being re-developed and no action has been taken to amend the Valuation List in respect thereof for any reason whatsoever, the tax in respect of the property shall be payable from such date as the Comptroller may determine, and such tax shall be calculated on the basis of the revised annual value which may be ascribed to the property in a subsequent Valuation List.

*[23/2010 wef 25/10/2010]*

(8B) No tax shall be payable under this section in respect of any period which is more than 5 years prior to the 1st of January of the year in which such notice of inclusion in the Valuation List or notice of amendment to the Valuation List under section 20 is issued.

*[23/2010 wef 25/10/2010]*

(9) 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.

*[24/73]*

(10) 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 \$1,000.

*[24/73; 46/96]*

(11) 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 \$2,000 or to imprisonment for a term not exceeding 3 months or to both.

*[24/73; 46/96]*

### **Collection and refund of Taxes**

**22.—**(1) Where it appears to the Comptroller that any tax is payable or is to be refunded in respect of any property under section 19(8), (12B) or (12C) or 21, as the case may be, the Comptroller shall give notice thereof to the owner of the property concerned stating the amount of the tax due or tax to be refunded and the period for which the tax is payable or to be refunded, as the case may be.

*[24/73]*

*[Act 18 of 2013 wef 01/01/2014]*

(2) Any owner who objects to any demand made by the Comptroller under subsection (1) may, within 30 days of the service of such notice, give to the Comptroller notice of objection

in such form as the Comptroller may determine stating precisely the grounds of his objection.

[24/73; 33/2002]

[Act 18 of 2013 wef 01/01/2014]

- (3) The Comptroller shall consider the objection and may —
- (a) disallow the objection;
  - (b) allow the objection in whole;
  - (c) allow the objection in part; or
  - (d) allow the objection in a manner agreed between the Chief Assessor and the owner,

and shall serve the owner by post or otherwise with a written notice of his decision.

[33/2002]

(4) The Comptroller may, in his discretion, cancel any notice given under subsection (1) or (3) and replace it with another notice not later than 5 years after the serving of such notice on the owner of the property.

[33/2002]

(5) Any owner dissatisfied with the decision made by the Comptroller under subsection (3)(a) or (c) may, within 30 days after such service, appeal to the Board in the manner provided in section 29.

[24/73; 33/2002]

[Act 18 of 2013 wef 01/01/2014]

## PART IV

### APPEALS

#### **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 20A, or of the Comptroller of which notice has been given under section 22 or 38, in the manner provided in this Act, there shall be a Valuation

Review Board consisting of not more than 15 members appointed from time to time by the Minister.

*[25/63; 24/73; 4/87; 46/96; 33/2002; 59/2004]*

(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 mentally disordered and incapable of managing himself or his affairs.

*[21/2008 wef 01/03/2010]*

*[25/63]*

(3) The members of the Board shall hold office for such period as may be determined by the Minister and shall be eligible for re-appointment.

*[59/2004]*

(4) The Minister may at any time remove any member of the Board from office without assigning any reason.

*[59/2004]*

(5) The Minister may appoint from amongst the members of the Board —

- (a) a Chairman of the Board; and
- (b) such number of Deputy Chairmen of the Board as the Minister thinks fit.

*[59/2004]*

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

- (a) on the death of the member;
- (b) if the member becomes disqualified to remain a member of the Board;
- (c) if the member is adjudicated a bankrupt; or



(d) if the member resigns his office and the resignation has been accepted by the Minister.

[25/63]

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

[59/2004]

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

[25/63]

### **Salaries, fees and allowances to members**

**24.** There shall be paid to the Chairman, Deputy Chairmen and other members of the Board such salaries, fees and allowances as the Minister may determine.

[59/2004]

### **Secretary to Board**

**25.** The Minister may appoint a secretary or secretaries to the Board and such other officers and employees of the Board as may be necessary.

### **Committee of 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, at least one of whom shall be the Chairman or a Deputy Chairman of the Board.

[59/2004]

(2) Any act, finding or decision of any such committee shall be deemed to be the act, finding or decision of the Board.

[59/2004]

(3) The secretary 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.

- (4) Meetings of a committee shall be presided by —
- (a) where the Chairman of the Board is a member of the committee, the Chairman; and
  - (b) where the Chairman of the Board is not a member of the committee and —
    - (i) there is only one Deputy Chairman of the Board on the committee, the Deputy Chairman; or
    - (ii) there is more than one Deputy Chairman of the Board on the committee, such Deputy Chairman as the Chairman may determine.

*[59/2004]*

(5) Where the Chairman or any Deputy Chairman of the Board, as the case may be, is absent from any meeting of a committee at which he ought under subsection (4) to be presiding, the meeting shall be presided by —

- (a) where there is only one Deputy Chairman who is a member of the committee present, the Deputy Chairman;
- (b) where there is more than one Deputy Chairman who is a member of the committee present, such Deputy Chairman as may be chosen by the Deputy Chairmen present; and
- (c) where there is no Deputy Chairman who is a member of the committee present, such member as may be chosen by the members present.

*[59/2004]*

### **Person presiding at meetings of Board**

- 27.** Meetings of the Board shall be presided by —
- (a) the Chairman of the Board;
  - (b) in the absence of the Chairman of the Board —
    - (i) where there is only one Deputy Chairman of the Board present, the Deputy Chairman; and

- (ii) where there is more than one Deputy Chairman of the Board present, such Deputy Chairman as may be chosen by the Deputy Chairmen present; and
- (c) where neither the Chairman of the Board nor any Deputy Chairman of the Board is present, such member of the Board as may be chosen by the members present.

[59/2004]

### **Casting vote**

**28.** All matters coming before the Board or a committee of the Board at any meeting shall be decided by a majority of votes of the members present and, in the event of an equality of votes, the Chairman of the Board, the Deputy Chairman of the Board or such other member as may be presiding, as the case may be, shall have a second or casting vote.

[59/2004]

### **Notice of appeal**

**29.—**(1) Any owner who desires to appeal under section 20A or 22 shall lodge with the secretary to the Board, within the time allowed therefor, a written notice of appeal in duplicate in the prescribed form.

[25/63; 24/73; 33/2002]

(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.

[25/63]

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

[25/63]

(4) The Chairman may, in his discretion and on such terms as he thinks fit, permit any person to proceed with an appeal notwithstanding that the notice of appeal was not lodged within the time allowed therefor, if it is proved to the satisfaction of the Chairman that the person was prevented from lodging the notice in

due time owing to absence from Singapore, sickness or other reasonable cause, and that there has been no unreasonable delay on his part.

[33/2002]

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

**30.**—(1) On receipt of a notice of appeal, the secretary shall immediately forward one copy thereof to the Chief Assessor or the Comptroller, as the case may be.

[33/2002]

(2) On receipt of the copy of the notice of appeal, 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, as the case may be, may consider necessary.

[33/2002]

### **Chief Assessor or Comptroller to submit report**

**31.** [*Repealed by Act 33/2002*]

### **Time and place for hearing of appeals**

**32.**—(1) On receipt of the notice of appeal, the secretary 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.

[24/73; 33/2002]

(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.

[24/73]

(3) Where 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.

(4) Upon such day or days as are appointed under 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.

[24/73]

### **Powers of Board**

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

(a) in the case of an appeal made under section 20A, 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 under section 22, confirm, vary or rescind the proposal of the Comptroller.

[24/73; 33/2002]

(2) The costs of an appeal to the Board under this Act shall be in the discretion of the Board and shall either be fixed by the Board or, on the order of the Board, be taxed by the Registrar, Deputy Registrar or an Assistant Registrar of the Supreme Court or the Subordinate Courts in accordance with the regulations made under section 72(1).

[46/96]

(3) Where the Board awards costs against an appellant, such costs shall be added to any tax payable by the appellant and be recoverable as if it were part of the tax payable in respect of the property.

[46/96]

(4) 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, from the date the decision of the Board is first pronounced, at such rate as may be prescribed on the difference between the amount paid to account of tax and the tax payable in respect of that property.

[24/73]

**Board's decision to be final**

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

**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.

[25/63]

(2) An appeal under subsection (1) shall be by way of rehearing.

[25/63]

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

[25/63; 24/73]

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

[25/63]

(5) Such appeal shall be brought in the manner provided by the Rules of Court.

(6) The High 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.

[24/73]

**PART V****COLLECTION AND RECOVERY OF TAX****Tax to be paid notwithstanding objection, etc.**

**35A.—(1)** There shall be payable to account of tax in respect of a property a sum of money calculated at the prescribed rate of tax on the

basis of the annual value in the Valuation List proposed or amended under the provisions of this Act notwithstanding that —

- (a) an application for remission or exemption has been made under section 6(7) or (8);
- (b) a claim has been submitted under section 8(2);
- (c) a claim for reduction has been made under section 9; or
- (d) an objection or appeal has been made under section 20A or 22.

[33/2002]

(2) The sum under subsection (1) shall be payable and recoverable in the same manner in which taxes are payable and recoverable under this Act.

[33/2002]

### **Penalty for non-payment of tax and enforcement of payment**

**36.**—(1) If any tax, whether in whole or in part, remains unpaid at the expiration of the prescribed time, a sum not exceeding 5% of the amount of outstanding tax shall be added thereto, and the provisions of this Act relating to the collection and recovery of tax shall apply to the collection and recovery of such sum.

[33/2002]

(2) Subsection (1) shall also apply to any tax in respect of any period before 1st January 2003, whether in whole or in part, which remains due and unpaid as at that date.

[33/2002]

(3) The Comptroller may, where good cause is shown, remit the whole or any part of the penalty due under subsection (1).

[33/2002]

### **Tax may be paid by instalments**

**37.** 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 such rate as may be prescribed.

[24/73]

**Appointment of agent, etc., for recovery of tax**

**38.**—(1) The Comptroller may by notice in writing, if he thinks it necessary, declare any person to be the agent of any other person, and the person so declared the agent shall be the agent of such other person for the purposes of this Act.

[46/96]

(2) The agent so declared may be required to pay any tax due from any moneys (including pensions, salary, wages or any other remuneration) —

(a) which, at the date of receipt of such notice, may be held by him for or due by him to or about to be paid by him to the person whose agent he has been declared to be; or

(b) which, at any time within a period of 90 days from the receipt of such notice, come into his hands or become due from him to or about to be paid by him to the person whose agent he has been declared to be,

and in default of such payment the tax shall be recoverable from him in the manner provided in section 38A.

[46/96]

(3) For the purposes of subsection (2) and section 38A, “tax due” includes any arrears of tax or interest imposed under this Act.

[46/96]

(4) For the purposes of this section, the Comptroller may require any person to give him information as to any moneys, funds or other assets which may be held by him for, or due by him to, any other person.

[46/96]

(5) Where any person declared by the Comptroller to be the agent of any other person under subsection (1) is aggrieved by such declaration, he may, by notice in writing to the Comptroller within 14 days or within such further time as the Comptroller may allow, object to the declaration.

[46/96]

(6) The Comptroller shall examine the objection and may cancel, vary or confirm the declaration, and notify the objector accordingly.

[46/96; 33/2002]



(7) Where the objector is aggrieved by the decision of the Comptroller under subsection (6), the objector may appeal against such decision to the Board within 21 days of the Comptroller notifying him of the decision under subsection (6) and the provisions of Part IV shall apply with the necessary modifications.

[46/96; 33/2002]

(8) For the purposes of payment of any tax due from any moneys referred to in subsection (2) in a joint account at any bank or from the proceeds of sale of any immovable property owned by 2 or more persons as joint owners, the following provisions shall apply:

- (a) the person declared by the Comptroller under subsection (1) to be the agent of any person who is an owner of such moneys shall —
  - (i) within 14 days of the receipt of the notice under subsection (1), send a notice by registered post addressed to every owner of such moneys at the address last known to the agent informing the owner of such declaration; and
  - (ii) retain such amount of the moneys as is presumed under paragraph (b) to be owned by the person from whom tax is due and, subject to paragraph (e) within 42 days of the receipt of the notice under subsection (1), pay over the tax due from such amount to the Comptroller;
- (b) it shall be presumed, until the contrary is proved, that the holders of a joint account at any bank shall have equal share of the moneys in the account as at the date of receipt of the notice under subsection (1) and that the joint owners of any immovable property shall share the proceeds of sale of the property equally;
- (c) any owner of such moneys who objects to the share presumed under paragraph (b) shall give notice of his objection in writing to the person declared to be the agent under subsection (1) within 28 days of the receipt of the notice of the agent under paragraph (a)(i), or within such

further period as the Comptroller may, in his discretion, allow, and furnish proof as to his share of the moneys;

- (d) where an objection under paragraph (c) has been received, the person declared to be the agent shall —
  - (i) retain the amount of such moneys referred to in paragraph (a)(ii) until such time as the Comptroller, by notice under paragraph (e), informs him of his decision on the objection; and
  - (ii) inform the Comptroller of the objection within 7 days of the receipt of the objection;
- (e) the Comptroller shall consider the objection and shall, by notice in writing, inform the person declared to be the agent of his decision and the agent shall, notwithstanding any appeal under paragraph (f), pay over any tax due from the share of moneys decided by the Comptroller as the amount, not exceeding the amount presumed under paragraph (b) to be the share of the person by whom the tax is payable, held by him for or due by him to the person; and
- (f) any owner of such moneys aggrieved by the decision of the Comptroller under paragraph (e) may appeal against the decision to the Board within 21 days of such decision and the provisions of Part IV shall apply, with the necessary modifications, to the appeal.

[46/96; 33/2002]

(9) In subsection (8), “joint account” means any account in the names of 2 or more persons but excludes any partnership account, trust account and any account where a minor is one of the joint account holders.

[46/96]

(10) Where an agent makes any payment of moneys to the Comptroller under this section —

- (a) the agent shall be deemed to have been acting under the authority of the person by whom the tax is payable (referred to in this section as the defaulting taxpayer);

- (b) the agent is hereby indemnified in respect of the payment to the Comptroller;
- (c) the amount of the tax due from the defaulting taxpayer shall be reduced by the amount paid by the agent to the Comptroller; and
- (d) the amount of the reduction shall, to the extent of that amount, be deemed to have been paid to the defaulting taxpayer in accordance with any law, contract or scheme governing the payment of moneys held by the agent for or due from the agent to the defaulting taxpayer.

*[35/2008 wef 01/01/2009]*

(11) Where —

- (a) an amount of tax is due from any person under this Act otherwise than as an agent under this section;
- (b) except for this subsection, an amount is or would, at any time during the period of 90 days after the date of receipt of the notice in paragraph (c), be payable by the Government to the defaulting taxpayer by or under any written law, contract or scheme; and
- (c) before payment of the amount referred to in paragraph (b) is made to the defaulting taxpayer, the Comptroller serves notice on any public officer (including an employee appointed under section 9(4) of the Inland Revenue Authority of Singapore Act (Cap. 138A)) by whom the payment is to be made that the tax is due from the defaulting taxpayer,

*[Act 21 of 2013 wef 01/01/2014]*

then the public officer shall, notwithstanding any other written law, contract or scheme, be entitled to reduce the amount referred to in paragraph (b) by the amount of the whole or any part of the tax referred to in paragraph (a), and if the public officer makes such a reduction —

- (i) the amount of the tax referred to in paragraph (a) shall be reduced by the amount of the reduction; and

- (ii) the amount of the reduction shall, to the extent of such amount, be deemed to have been paid to the defaulting taxpayer in accordance with any law, contract or scheme governing the payment of moneys referred to in paragraph (b) to the defaulting taxpayer.

*[35/2008 wef 01/01/2009]*

### **Recovery of tax**

**38A.**—(1) Notwithstanding the provisions of any other written law, any tax due may be sued for by way of a specially indorsed writ of summons.

*[46/96]*

(2) The Comptroller may, in his own name, sue for any such tax or penalty, and shall be entitled to all costs allowed by law against the person liable thereto.

*[46/96]*

(3) The Comptroller may appear personally or by counsel in any suit instituted under this section.

*[46/96]*

(4) In any suit under subsection (1) or (2), the production of a certificate signed by the Comptroller giving the name and address of the defendant and the amount of tax due from him shall be sufficient evidence of the amount so due and sufficient authority for the court to give judgment for that amount.

*[46/96]*

### **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.

(2) The Comptroller shall not proceed under subsection (1)(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 subsection (1)(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.

(3) 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.

(4) 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.

(5) 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.

(6) 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 under this section, 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.

(7) 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.

(8) Where premises are sold under 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.

[24/73]

(9) Subsection (8) 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

(b) not affect the application of section 144 of the Land Titles Act (Cap. 157) in relation to registered land.

[24/73]

## **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.

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

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

### **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 such rate as may be prescribed and costs.

(2) Where there is 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.

### **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.

### **Cost of proceedings for recovery of arrears**

**43.** All costs and expenses incurred in the recovery of arrears may be recovered as if they formed part of the arrears.

**Power to stop sale**

**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 arrears with interest and costs, the Comptroller shall thereupon desist from all further proceedings in respect thereof.

**Application to court**

**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 arrears do not exceed \$1,000, to a District Court for an order to stay the proceedings.

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

**Security to be given**

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

**Liability for payment of taxes of transferor who has not given notice**

**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.

(2) Nothing in subsection (1) 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.



**Assessment, etc., not to be impeached for want of form**

**48.**—(1) If the provisions of this Act are in substance and effect complied with, 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 —

- (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.
- [46/96]*

(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.

**PART VI****NAMES AND NUMBERS OF BUILDINGS, ESTATES OR  
STREETS****Street and Building Names Board**

**49.**—(1) There shall be established a Street and Building Names Board (referred to in this Part as the SBNB) consisting of a Chairman and not less than 2 other members all of whom shall be appointed by the Minister.

*[33/2002]*

(2) The SBNB shall have the following functions and duties:

- (a) to determine the name by which any building, estate or street shall be known, or to alter the name of any building, estate or street;
- (b) such other functions and duties as may be conferred by this Act on the SBNB.

*[23/2010 wef 25/10/2010]*

(3) The Chairman and the other members of the SBNB shall hold office for such period as may be determined by the Minister and shall be eligible for reappointment.

*[33/2002]*

(4) The Minister may, without assigning any reason, remove from office any member of the SBNB.

*[33/2002]*

(5) All matters coming before the SBNB at any meeting shall be decided by a majority of votes of the members present, and in the event of an equality of votes, the Chairman shall have a casting vote.

*[33/2002]*

(6) Any person aggrieved by any decision of the SBNB may, within 21 days of the date of the written notice of the decision, apply in writing to the SBNB to review the decision, stating the grounds on which his application is based.

*[33/2002]*

(7) Any person who is dissatisfied with the decision of the SBNB after a review under subsection (6) may, within 21 days of the date of the written notice of the decision, appeal in writing to the Minister stating the grounds on which his appeal is based.

*[33/2002]*

(8) The Minister may confirm, vary or rescind the decision referred to him under subsection (7) and the decision of the Minister shall be final.

*[33/2002]*

(9) Except for its function and duty referred to in subsection (2)(a), the SBNB may authorise any officer in the employment of a statutory authority which has been approved by the Minister for the purpose of this subsection to assist the SBNB in performing any of the functions and duties of the SBNB under this Act.

*[23/2010 wef 25/10/2010]*

### **Name of building, estate or street**

**50.** The SBNB may cause the name of any building, estate or street to be painted, or otherwise marked, in a conspicuous position on any house, building or erection in or near that building, estate or street, and from time to time alter or renew the name.

**[49A**

*[33/2002]*

**Numbers on properties**

**51.—**(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.

[6/82; 46/96]

(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.

[50  
[6/82]

**Penalty for numbering or naming property, estate or street without authority of Comptroller or SBNB**

**52.—**(1) The allotting or fixing of a number or the giving or fixing of a name to or on any 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 building from being demolished under that law.

[46/96]

(2) Any person who —

- (a) without the authority of the Comptroller, allots a number to any property or fixes or causes to be fixed a number on or near any property or at the entrance of the enclosure thereof; or
- (b) without the authority of the SBNB, gives a name to any building, estate or street or fixes or causes to be fixed a name to any building, structure or post in or near that building, estate or street,

shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$1,000, and the Comptroller or the SBNB (as the case may be) may, whether or not any proceedings have been instituted against any person for a contravention of this subsection, without

notice authorise any person to enter upon any property to remove or destroy such number or name.

*[23/2010 wef 25/10/2010]*

(3) For the purposes of instituting proceedings under subsection (2), the act of —

- (a) allotting an unauthorised number to any property, or fixing or causing to be fixed such number on or near any property; or
- (b) giving an unauthorised name to any building, estate or street or fixing or causing to be fixed such name on any building, structure or post in or near that building, estate or street,

shall, until the contrary is proved, be presumed to have been done —

- (i) by the person who erects or sells the property if the person who actually allots, gives or fixes the unauthorised number or name is not known or cannot be found in Singapore; and
- (ii) by the owner or occupier of the property if the person who erects or sells the property and the person who actually allots, gives or fixes the unauthorised number or name are not known or cannot be found in Singapore.

*[46/96]*

(4) The Comptroller or the SBNB (as the case may be) may, whether or not any proceedings have been instituted against any person for contravention of subsection (2) in respect of any property, by order in writing require the owner or occupier to remove any unauthorised number or name fixed on or near the property.

*[46/96]*

(5) Any person who fails to comply with an order under subsection (4) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$1,000 and, in the case of a continuing offence, to a further fine not exceeding \$50 for every day during which the offence continues after conviction.

**[50A**

*[46/96]*

**Penalty for destroying name or number**

**53.—**(1) Any person who destroys, pulls down, defaces, covers or conceals any inscription of the name of a building, an estate or a street which has lawfully been set up or sets up on any house, building, structure or post in or near that building, estate or street any other name different from the name lawfully given to the building, estate or street, shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$1,000.

[46/96]

(2) 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.

[46/96]

(3) 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 \$1,000.

[46/96]

(4) 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.

[51]

**Disputed expenses to be determined by Magistrate's Court**

**54.—**(1) The amount of expenses payable under section 53 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.

(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 (Cap. 68) shall apply, with the necessary modifications, to all such appeals.

[52]

### **Recovery of expenses and costs payable by owners**

**55.**—(1) The sum payable by an owner in respect of expenses under section 51(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 36.

(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.

[53]

## PART VII

### OFFENCES AND PENALTIES

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

- 56.** Any person who at any time hinders, obstructs or molests —
- (a) the Comptroller or the Chief Assessor;
  - (b) any member of the SBNB; or
  - (c) any other person employed in the administration of this Act (including any officer of a statutory authority authorised by the SBNB under section 49(9)),

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 \$2,000 or to imprisonment for a term not exceeding 3 months or to both.

*[23/2010 wef 25/10/2010]*

### **Offence to furnish false information**

**57.** Any person who furnishes information which he knows or believes to be false in any application made under this Act shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000 or to imprisonment for a term not exceeding 6 months or to both.

[55A  
*[46/96]*

### **Comptroller, etc., may direct prosecution**

**58.—(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 (other than under section 52(2)(b) or (5) or 53(1) in respect of matters relating to the naming of buildings, estates and streets) and may authorise the incurring of such expense as may be necessary to the prosecution.

*[46/96]*

(2) For the purpose of subsection (1), any officer employed in the administration of this Act (other than an officer of a statutory authority authorised by the SBNB under section 49(9)) may conduct such prosecution on behalf of the Comptroller or the Chief Assessor, as the case may be.

*[23/2010 wef 25/10/2010]*

(3) Subject to his being appointed or authorised by the Public Prosecutor, any officer of a statutory authority authorised by the SBNB under section 49(9) may conduct prosecution for any offence under section 52(2)(b) or (5) or 53(1) in respect of matters relating to the naming of buildings, estates and streets.

*[23/2010 wef 25/10/2010]*

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

**59.**—(1) Any person who is charged by any officer employed in the administration of this Act (including any officer of a statutory authority authorised by the SBNB under section 49(9)) with any offence under this Act shall give his name and address to that officer if so required.

[46/96]

(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 \$1,000.

[60

[46/96]

**Saving of prosecutions under other laws**

**60.** 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 from being liable under that other law to any other or higher punishment or penalty than that provided by this Act, except that no person shall be punished twice for the same offence.

[61

[46/96]

**General penalties**

**61.** Any person guilty of an offence under this Act for which no penalty is expressly provided shall be liable on conviction to a fine not exceeding \$5,000.

[62

[24/73; 46/96]

**Jurisdiction of court**

**62.**—(1) A District Court or a Magistrate's Court shall have jurisdiction to hear and determine all offences under this Act and, notwithstanding anything to the contrary in the Criminal Procedure Code (Cap. 68), shall have power to impose the full penalty or punishment in respect of the offence.

[46/96]



(2) All fines imposed for any offence under this Act shall be paid into the Consolidated Fund.

[58  
[46/96]

### **Composition of offences**

**63.**—(1) The Comptroller or the SBNB (as the case may be) may compound any offence under this Act by collecting from a person reasonably suspected of having committed the offence a sum not exceeding \$5,000.

(2) The Comptroller or the SBNB (as the case may be) before making any offer of composition under subsection (1) shall take into consideration the nature of the offence and the circumstances under which the offence was committed.

[24/73]

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

[24/73]

(4) All sums collected under this section shall be paid into the Consolidated Fund.

[24/73]

## **PART VIII**

### **MISCELLANEOUS PROVISIONS**

#### **Power to enter upon lands for purposes of this Act**

**64.**—(1) For the purposes of carrying out in good faith the functions and duties of the Comptroller and the Chief Assessor, or the SBNB, under this Act —

- (a) the Comptroller or the Chief Assessor or any officer authorised by either of them in that behalf; or
- (b) any member of the SBNB or officer of a statutory authority authorised by the SBNB under section 49(9),

as the case may be, may 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.

*[23/2010 wef 25/10/2010]*

(2) The Comptroller or the Chief Assessor or any such authorised officer, or such member of the SBNB or such officer of a statutory authority authorised by the SBNB, 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.

[54

### **Receipts, notices, etc., may be given by authorised officer**

**65.**—(1) All notices, orders, receipts, warrants and other documents of whatsoever nature which the Comptroller or the Chief Assessor, or the SBNB, is empowered to give by this Act may be given by any employee authorised thereunto by the Comptroller or the Chief Assessor, or by any officer of a statutory authority authorised by the SBNB under section 49(9), as the case may be.

*[23/2010 wef 25/10/2010]*

(2) Where any such notice, order, warrant or document requires authentication, the signature or a facsimile thereof affixed thereunto of —

(a) the Comptroller or the Chief Assessor or any employee authorised thereunto by the Comptroller or the Chief Assessor; or

(b) any member of the SBNB or officer of a statutory authority authorised by the SBNB under section 49(9),

as the case may be, shall be sufficient authentication.

*[23/2010 wef 25/10/2010]*

(3) Where any person has given his consent for any notice, order or document to be served on him through the electronic service, that notice, order or document shall be deemed to be sufficiently authenticated if it is served on him by the transmission of an electronic record of it to his account with the electronic service.

[56

*[59/2004]*

**Electronic service**

**66.**—(1) The Comptroller may provide an electronic service for —

- (a) the filing or submission of any return or document;
- (b) the service of any notice, order or document by the Comptroller; and
- (c) the making of such applications as the Comptroller may determine.

[59/2004]

(2) For the purposes of the electronic service, the Comptroller may assign to any person —

- (a) an authentication code; and
- (b) an account with the electronic service.

[59/2004]

(3) Any person who is required to file or submit any return or document may do so through the electronic service.

[59/2004]

(4) Any agent who is authorised by his principal in the prescribed manner may file or submit any return or document on behalf of his principal through the electronic service.

[59/2004]

(5) Where any return or document is filed or submitted on behalf of any person under subsection (4) —

- (a) it shall be deemed to have been filed or submitted with the authority of that person; and
- (b) that person shall be deemed to be cognizant of all matters therein.

[59/2004]

(6) Where any return or document is filed or submitted through the electronic service using the authentication code assigned to any person before that person has requested, in the prescribed manner, for the cancellation of the authentication code —

- (a) the return or document shall, for the purposes of this Act, be presumed to have been filed or submitted by that person unless he adduces evidence to the contrary; and

- (b) where that person alleges that he did not file or submit the return or document, the burden shall be on him to adduce evidence of that fact.

[59/2004]

(7) Where any person has given his consent for any notice, order or document to be served on him through the electronic service, the Comptroller may serve that notice, order or document on that person by transmitting an electronic record of that notice, order or document to that person's account with the electronic service.

[59/2004]

(8) Notwithstanding any other written law, in any proceedings under this Act —

- (a) an electronic record of any return or document that was filed or submitted, or any notice, order or document that was served, through the electronic service; or

- (b) any copy or print-out of that electronic record,

shall be admissible as evidence of the facts stated or contained therein if that electronic record, copy or print-out —

- (i) is certified by the Comptroller to contain all or any information filed, submitted or served through the electronic service in accordance with this section; and
- (ii) is duly authenticated in the manner specified in subsection (10) or is otherwise authenticated in the manner provided in the Evidence Act (Cap. 97) for the authentication of computer output.

[59/2004]

(9) For the avoidance of doubt —

- (a) an electronic record of any return or document that was filed or submitted, or any notice, order or document that was served, through the electronic service; or

- (b) any copy or print-out of that electronic record,

shall not be inadmissible in evidence merely because the return or document was filed or submitted, or the notice, order or document

was served, without the delivery of any equivalent document or counterpart in paper form.

[59/2004]

(10) For the purposes of this section, a certificate —

(a) giving the particulars of —

(i) any person whose authentication code was used to file, submit or serve the return, notice, order or document; and

(ii) any person or device involved in the production or transmission of the electronic record of the return, notice, order or document, or the copy or print-out thereof;

(b) identifying the nature of the electronic record or copy thereof; and

(c) purporting to be signed by the Comptroller or by a person occupying a responsible position in relation to the operation of the electronic service at the relevant time,

shall be sufficient evidence that the electronic record, copy or print-out has been duly authenticated, unless the court, in its discretion, calls for further evidence on this issue.

[59/2004]

(11) Where the electronic record of any return, notice, order or document, or a copy or print-out of that electronic record, is admissible under subsection (8), it shall be presumed, until the contrary is proved, that the electronic record, copy or print-out accurately reproduces the contents of that return, notice, order or document.

[59/2004]

(12) The Comptroller may, for the purposes of the electronic service, approve the use of any symbol, code, abbreviation or notation to represent any particulars or information required under this Act.

[59/2004]

(13) The Minister may make regulations which are necessary or expedient for carrying out the purposes of this section, including regulations prescribing —

- (a) the procedure for the use of the electronic service, including the procedure in circumstances where there is a breakdown or interruption of the electronic service;
- (b) the procedure for the correction of errors in, or the amendment of, any return or document that is filed or submitted through the electronic service;
- (c) the manner in which a person who has given his consent for a notice, an order or any other document to be served on him through the electronic service shall be notified of the transmission of an electronic record of that notice, order or document to his account with the electronic service;
- (d) the manner in which authentication codes are to be assigned; and
- (e) anything which may be prescribed under this section.

[56A  
[59/2004]

### **Service of notices**

**67.—**(1) Every notice, order or document required or authorised by this Act to be served on any person may be served —

- (a) by delivering it to that person or to some adult member or employee of his family at his last known place of residence;
- (b) by leaving it at his usual or last known place of residence or business in an envelope addressed to him;
- (c) by sending it by ordinary post addressed to the person at his usual or last known place of residence or business; or
- (d) where the person has given his consent for it to be served on him through the electronic service, by transmitting an electronic record of it to his account with the electronic service.

[46/96; 59/2004]

(2) Where a person has given his consent for a notice, an order or any other document to be served on him through the electronic service, that notice, order or document shall be deemed to have been served at the time when an electronic record of that notice, order or document enters his account with the electronic service.

[59/2004]

(3) Notwithstanding subsections (1) and (2), no person shall be liable to prosecution for an offence —

- (a) under section 16(2) or 21(10) in respect of failure to comply with the terms of a notice;
- (b) under section 18(3) in respect of failure or neglect to furnish a return required to be made pursuant to a notice under section 18(2); or
- (c) under section 52(5) in respect of failure to comply with an order in writing under section 52(4),

unless the notice or order, as the case may be, has been served on him personally or by registered post.

[59/2004]

(4) Any notice, order or document required or authorised by this Act 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.

[46/96]

(5) Any notice, order or document required or authorised by this Act 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 or document to some conspicuous part of the premises.

[46/96]

(6) Where any premises is owned by more than one person, any notice, order or document required or authorised by this Act to be served on the owner of such premises shall be deemed to be sufficiently served if it is served on any one of the owners, except that

where any such owner has notified the Chief Assessor in the prescribed form, he shall be served a copy of such notice, order or document.

[57  
[46/96]

### **Service of summons**

**68.**—(1) Every summons issued by a court against any person in connection with any offence under this Act, may be served on the person —

- (a) by delivering the summons to the person or to some adult member of his family at his last known place of residence;
- (b) by leaving the summons at his usual or last known place of residence or business in an envelope addressed to the person;
- (c) by sending the summons by registered post addressed to the person at his usual or last known place of residence or business;
- (d) where the person is a body of persons, corporate or unincorporate —
  - (i) by delivering the summons to the secretary or other like officer of the body of person at its registered office or principal place of business; or
  - (ii) by sending the summons by registered post addressed to the body of persons at its registered office or principal place of business.

[46/96]

(2) Any summons sent by registered post in accordance with subsection (1) shall be deemed to be duly served on the person to whom the letter is addressed at the time when the letter would, in the ordinary course of post, be delivered and in proving service of the summons, it shall be sufficient to prove that the envelope containing the summons was properly addressed, stamped and posted by registered post.

[57A  
[46/96]



**Tax remission**

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

- (a) on the ground of poverty; or
- (b) if he is satisfied that it is just and equitable to do so.

[64  
[24/73]

**Inaccuracies in documents**

**70.** 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 shall in any way affect the operation of this Act 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 shall be invalid for want of form.

[65  
[46/96]

**Evidence**

**71.—(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 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.

[66  
[46/96]

## **Regulations**

**72.—**(1) The appropriate Minister may make regulations for carrying out the purposes and provisions of this Act for which he is responsible —

- (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 fees to be paid in respect of any appeal to the Board;
- (e) providing for the procedure and manner in which costs in respect of appeals to the Board are to be taxed or determined;
- (f) prescribing the forms or any other matter which by this Act is required to be or may be prescribed;
- (g) providing for the procedure of, and other matter relating to, the SBNB;
- (h) 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
- (i) generally for the better carrying out of the provisions of this Act.

[6/82; 46/96; 33/2002]

(2) The appropriate 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 or the SBNB, as the case may

be, to approve the use of such forms as the Comptroller or SBNB thinks fit.

*[23/2010 wef 25/10/2010]*

[67

LEGISLATIVE HISTORY  
PROPERTY TAX ACT  
(CHAPTER 254)

This Legislative History is provided for the convenience of users of the Property Tax Act. It is not part of this Act.

**1. Ordinance 72 of 1960 — Property Tax Ordinance 1960**

Date of First Reading : 29 November 1960  
(Bill No. 115/60 published on  
9 December 1960)

Date of Second and Third Readings : 29 December 1960

Date of commencement : 1 January 1961

**2. Ordinance 25 of 1963 — Property Tax (Amendment) Act 1963**

Date of First Reading : 28 November 1963  
(Bill No. 9/63 published on  
6 December 1963)

Date of Second and Third Readings : 19 December 1963

Date of commencement : 1 January 1963  
(section 2)

**3. Ordinance 25 of 1963 — Property Tax (Amendment) Act 1963**

Date of First Reading : 28 November 1963  
(Bill No. 9/63 published on  
6 December 1963)

Date of Second and Third Readings : 19 December 1963

Date of commencement : 1 January 1964  
(sections 1 to 14)

**4. Act 24 of 1965 — Property Tax (Amendment) Act 1965**

Date of First Reading : 13 December 1965  
(Bill No. 50/65 published on  
18 December 1965)

Date of Second and Third Readings : 30 December 1965

Date of commencement : 1 January 1966

**5. Act 19 of 1968 — Property Tax (Amendment) Act 1968**

Date of First Reading : 11 July 1968  
(Bill No. 31/68 published on  
15 July 1968)

Date of Second and Third Readings : 31 July 1968

Date of commencement : 1 January 1969

**6. 1970 Revised Edition — Property Tax Act (Cap. 144)**

Date of operation : 30 April 1971

**7. Act 24 of 1973 — Property Tax (Amendment) Act 1973**

Date of First Reading : 11 July 1973  
(Bill No. 36/73 published on  
14 July 1973)

Date of Second and Third Readings : 26 July 1973

Date of commencement : 17 August 1973

**8. Act 6 of 1982 — Property Tax (Amendment) Act 1982**

Date of First Reading : 22 December 1981  
(Bill No. 31/81 published on  
30 December 1981)

Date of Second and Third Readings : 3 March 1982

Date of commencement : 16 April 1982

**9. Act 4 of 1987 — Property Tax (Amendment) Act 1987**

Date of First Reading : 9 December 1986  
(Bill No. 29/86 published on  
10 December 1986)

Date of Second and Third Readings : 26 January 1987

Date of commencement : 1 July 1985  
(section 3)

**10. Act 4 of 1987 — Property Tax (Amendment) Act 1987**

Date of First Reading : 9 December 1986  
(Bill No. 29/86 published on  
10 December 1986)

Date of Second and Third Readings : 26 January 1987

Date of commencement : 1 July 1986  
(sections 2 and 4)

**11. Act 4 of 1987 — Property Tax (Amendment) Act 1987**

Date of First Reading : 9 December 1986  
(Bill No. 29/86 published on  
10 December 1986)

Date of Second and Third Readings : 26 January 1987

Date of commencement : 20 February 1987

**12. 1985 Revised Edition — Property Tax Act**

(G.N. No. S 22/1989 — Rectification Order)

Date of operation : 30 March 1987

**13. Act 46 of 1996 — Property Tax (Amendment) Act 1996**

Date of First Reading : 2 December 1996  
(Bill No. 36/96 published on  
2 December 1996)

Date of Second and Third Readings : 11 December 1996

Date of commencement : 27 December 1996

**14. 1997 Revised Edition — Property Tax Act**

Date of operation : 30 May 1997

**15. Act 33 of 2002 — Property Tax (Amendment) Act 2002**

Date of First Reading : 1 October 2002  
(Bill No. 31/2002 published on  
2 October 2002)

Date of Second and Third Readings : 31 October 2002

Date of commencement : 1 January 2003

**16. Act 59 of 2004 — Property Tax (Amendment) Act 2004**

Date of First Reading : 19 October 2004  
(Bill No. 62/2004 published on  
20 October 2004)

Date of Second and Third Readings : 17 November 2004

Date of commencement : 8 December 2004

**17. 2005 Revised Edition — Property Tax Act**

Date of operation : 31 March 2005

**18. Act 35 of 2008 — Property Tax (Amendment) Act 2008**

Date of First Reading : 20 October 2008  
(Bill No. 31/2008 published on  
20 October 2008)

Date of Second and Third Readings : 18 November 2008

Date of commencement : 1 January 2009

**19. Act 21 of 2008 — Mental Health (Care and Treatment) Act 2008**  
(Consequential amendments made to Act by)

Date of First Reading : 21 July 2008  
(Bill No. 11/2008 published on  
22 July 2008)

Date of Second and Third Readings : 15 September 2008

Date of commencement : 1 March 2010  
(item 1(40) in the Second  
Schedule)

**20. Act 23 of 2010 — Property Tax (Amendment) Act 2010**

Date of First Reading : 16 August 2010  
(Bill No. 21/2010 published on  
16 August 2010)

Date of Second and Third Readings : 16 September 2010

Date of commencement : 25 October 2010  
(except section 4(b))

**21. Act 23 of 2010 — Property Tax (Amendment) Act 2010**

Date of First Reading : 16 August 2010  
(Bill No. 21/2010 published on  
16 August 2010)

Date of Second and Third Readings : 16 September 2010

Date of commencement : 1 January 2012  
(section 4(b))

**22. Act 18 of 2013 — Property Tax (Amendment) Act 2013**

Date of First Reading : 16 September 2013  
(Bill No. 13/2013 published on  
16 September 2013)

Date of Second and Third Readings : 21 October 2013

Date of commencement : 1 January 2014

**23. Act 21 of 2013 — Goods and Services Tax (Amendment) Act 2013**

Date of First Reading	:	21 October 2013 (Bill No. 17/2013 published on 21 October 2013)
Date of Second and Third Readings	:	11 November 2013
Date of commencement	:	1 January 2014



**COMPARATIVE TABLE**  
**PROPERTY TAX ACT**  
**(CHAPTER 254)**

The following provisions in the 1997 Revised Edition of the Property Tax Act have been renumbered by the Law Revision Commissioners in this 2005 Revised Edition.

This Comparative Table is provided for the convenience of users. It is not part of the Property Tax Act.

<b>2005 Ed.</b>	<b>1997 Ed.</b>
PART II — PRELIMINARY	PART II — PRELIMINARY
2—(1) to (5)	2—(1) to (5)
(6)	(5A)
(7)	(6)
(8)	(7)
(9)	(8)
PART III — IMPOSITION OF PROPERTY TAX	PART III — IMPOSITION OF PROPERTY TAX
6—(1) and (2)	6—(1) and (2)
(3)	(2A)
(4), (5) and (6)	(3), (4) and (5)
(7) and (8)	(5A) and (5B)
(9)	(6)
(10)	(6A)
(11)	(7)
(12)	(7A)
(13)	(8)
(14) and (15)	(8A) and (8B)
(16) and (17)	(9) and (10)
7	6A
8	7
—	8 <i>(Repealed by Act 59/2004)</i>

<b>10—(1)</b>	<b>10—(1)</b>
(2)	(1A)
(3), (4), (5), (6) and (7)	(2), (3), (4), (5) and (6)
—	<b>12</b> ( <i>Repealed by Act 33/2002</i> )
—	<b>13</b> ( <i>Repealed by Act 33/2002</i> )
—	<b>14</b> ( <i>Repealed by Act 33/2002</i> )
—	<b>15</b> ( <i>Repealed by Act 33/2002</i> )
<i>Omitted — spent</i>	<b>20A—(10)</b>
<b>21—(1)</b>	<b>21—(1)</b>
(2)	(1A)
(3)	(2)
(4)	(2A)
(5)	(3)
(6)	(3A)
(7), (8), (9), (10) and (11)	(4), (5), (6), (7) and (8)
<b>22—(1) to (3)</b>	<b>22—(1) to (3)</b>
(4)	(3A)
(5)	(4)
—	(5) ( <i>Deleted by Act 33/2002</i> )
<b>PART IV — APPEALS</b>	<b>PART IV — APPEALS</b>
<b>26—(1)</b>	<b>26—(1)</b>
(2)	(1A)
(3), (4) and (5)	(2), (3) and (4)
—	<b>31</b> ( <i>Repealed by Act 33/2002</i> )
<b>35—(1)</b>	<b>35—(1)</b>
(2)	(1A)
(3), (4), (5) and (6)	(2), (3), (4) and (5)
—	(6) ( <i>Deleted by Act 33/2002</i> )
<b>PART V — COLLECTION AND RECOVERY OF TAX</b>	<b>PART V — COLLECTION AND RECOVERY OF TAX</b>

<b>39—(1)</b>	<b>39—(1)</b>
(2)	(1A)
(3)	(2)
(4)	(2A)
(5) and (6)	(3) and (4)
(7)	(4A)
(8) and (9)	(5) and (6)
<b>PART VI — NAMES AND NUMBERS OF BUILDINGS, ESTATES OR STREET</b>	<b>PART VI — NAMES AND NUMBERS OF BUILDINGS, ESTATES OR STREET</b>
<b>50</b>	<b>49A</b>
<b>51</b>	<b>50</b>
<b>52</b>	<b>50A</b>
<b>53</b>	<b>51</b>
<b>54</b>	<b>52</b>
<b>55</b>	<b>53</b>
<b>PART VII — OFFENCES AND PENALTIES</b>	<b>PART VII — GENERAL</b>
<b>56</b>	<b>55</b>
<b>57</b>	<b>55A</b>
<b>58</b>	<b>59</b>
<b>59</b>	<b>60</b>
<b>60</b>	<b>61</b>
<b>61</b>	<b>62</b>
<b>62</b>	<b>58</b>
<b>PART VIII — MISCELLANEOUS PROVISIONS</b>	<b>—</b>
<b>64</b>	<b>54</b>
<b>65</b>	<b>56</b>
<b>66</b>	<b>56A</b>
<b>67—(1)</b>	<b>57—(1)</b>

(2)	(1A)
(3)	(1B)
(4), (5) and (6)	(2), (3) and (4)
<b>68</b>	<b>57A</b>
<b>69</b>	<b>64</b>
<b>70</b>	<b>65</b>
<b>71</b>	<b>66</b>
<b>72</b>	<b>67</b>