



THE STATUTES OF THE REPUBLIC OF SINGAPORE

PROPERTY TAX ACT 1960

2020 REVISED EDITION

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Property Tax Act 1960

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An Act to provide for the levy of a tax on immovable properties and to regulate the collection thereof.

[1 January 1961]

PART 1

PRELIMINARY

Short title

1. This Act is the Property Tax Act 1960.

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;

[Deleted by Act 33 of 2022 wef 26/04/2024]

“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 meaning given by the Electronic Transactions Act 2010;

“electronic service” means the system established under section 29 of the Inland Revenue Authority of Singapore Act 1992;

[Act 33 of 2022 wef 26/04/2024]

“Minister” means —

- (a) in relation to the definitions of “prescribed structural network” and “public authority” in section 2(1) and sections 2(8), 3(1), 6(8), (9) and (12), 7, 9(2) and (3), 19(9), 23(1) and (3) to (7), 24, 25, 66(2) and 69, the

Minister charged with the responsibility for finance;
and

[Act 33 of 2022 wef 26/04/2024]

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

“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, her or its 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, her or its 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;

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

“public authority” means such public authority as may be
prescribed 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);

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

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

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

[35/2008; 23/2010; 18/2013]

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

[35/2008]

(3) 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 must not be taken into consideration, and for this purpose “machinery” includes the steam engines, boilers and other motive power belonging to that machinery.

(4) Where a prescribed structural network situated in or upon any premises is machinery, subsection (3) applies only in relation to that part of the prescribed structural network in or upon any house or building.

[35/2008]

(5) 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]

(6) In assessing the annual value of any property, the annual value of the property is, at the option of the Chief Assessor, 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.

(7) In estimating the annual value of any house, building, land or tenement, the annual value of the house, building, land or tenement means, at the option of the Chief Assessor, 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.

(8) Subject to subsection (9), 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 is deemed to be vacant land and the annual value must be separately assessed at a sum which is equivalent to the annual interest at 5% on the estimated value of the land.

(9) Where the land referred to in subsection (8) is occupied or capable of being developed for building purposes, any money expended with the object of developing that land for building purposes is to be deducted from the estimated improved value of that land for a period of 5 years after such expenditure.

(10) In assessing the annual value of any property which comprises a lot the title of which is issued under the Land Titles (Strata) Act 1967 —

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

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

[23/2010]

(12) 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 is to determine the annual value of the property in the manner specified in the order and the amount so determined is deemed to be the annual value of the property.

PART 2

ADMINISTRATION

Appointment of Comptroller and Chief Assessor

3.—(1) The Minister must 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 have, subject to the directions of the Comptroller, 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 is 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 must pay all amounts collected in respect thereof into the Consolidated Fund.

[23/2010]

(2) The Chief Assessor is responsible for the assessment of the annual values of properties for the purposes of this Act.

(3) The Comptroller must 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 3

IMPOSITION OF PROPERTY TAX

Charge of property tax

6.—(1) As from 1 January 1961, a property tax is, subject to the provisions of this Act, 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.

(2) The tax is 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 affecting 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.

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

(4) The tax is a first charge on the property concerned and, if not paid within the prescribed time, is recoverable in the manner provided in this Act.

(5) No tax is 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) is exempt from payment of the tax.

[23/2010]

(7) 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 is exempt from payment of the tax.

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

(9) The Minister may, by order 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 the Minister may specify in the order.

(10) 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 is entitled, despite any stipulation to the contrary, to deduct from the rent, rentcharge, annuity or other payment a sum which bears the same proportion to the tax so paid by the owner as the amount of that rent, rentcharge, annuity or other payment bears to the annual value of the premises.

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

(12) Despite 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 must —

- (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 affecting 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.

(13) If such sum remains due and unpaid at the end 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 is 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.

[23/2010]

(14) 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 is entitled to have the amount so paid in excess refunded.

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

[23/2010]

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

(17) Where any amount has been erroneously refunded under subsection (16), the owner must, despite the certification by the Comptroller of such refund, repay that amount within a period of 15 days of the owner receiving a demand therefor from the Comptroller.

(18) If that amount remains due and unpaid at the expiry of that period mentioned in subsection (17), it is 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 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 must be determined in the manner specified in the order.

8. [*Omitted as spent*]

Rates of tax

9.—(1) The tax payable in respect of each year is at the rate of 36% upon the annual value of every property included in the Valuation List.

(2) The Minister may, by order 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, is at a rate or rates less than 36%; and different rates may be specified for different properties or classes of properties prescribed.

[18/2013]

(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).

[18/2013]

Valuation List

10.—(1) The Chief Assessor must cause to be prepared a list, 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 does 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.

(3) The Valuation List must 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, is for the purpose of this Part deemed to be a building.

(5) Each part of a partially completed building divided laterally or horizontally into parts is for the purposes of this Part deemed to be a building if it is used for human habitation or otherwise.

(6) When the name of the owner is not known, it is sufficient to designate the owner 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.

Adoption of Valuation List

11. The Chief Assessor has the discretion 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.

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

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

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

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

Returns to be made by owners

16.—(1) The Chief Assessor may, at any time and as often as the Chief Assessor thinks necessary, serve on any person a notice requiring the person 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.

(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.

(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.

(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 misstates the same shall, unless the occupier shows cause to the satisfaction of the court for the occupier’s refusal, omission or misstatement, be guilty of an offence and shall be liable on conviction to a fine not exceeding \$1,000.

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 the person to pay tax in respect of such property within 6 months from 1 January in each year must, within 14 days after the expiry of that period, or such extended time as the Chief Assessor may allow, give

notice to the Chief Assessor of the person's ownership of such property.

[Act 33 of 2022 wef 04/11/2022]

(2) On receipt of any such notice the Chief Assessor must, if the property in question has not been included in the Valuation List, serve on such person a notice requiring the person to make a return as provided in section 16(1).

(3) Any person who without reasonable excuse fails or neglects 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 must, within one month after the sale or transfer, or such extended time as the Chief Assessor may allow, give notice thereof to the Chief Assessor in such form as may be prescribed by the Chief Assessor.

[18/2013]

[Act 33 of 2022 wef 04/11/2022]

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

(3) When any building or any part of a building which is liable to the payment of tax is demolished or removed, the owner must, within 15 days from the completion of the demolition or removal, give written notice thereof to the Chief Assessor.

(4) 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 must, 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) even if 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.

- (5) 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 must, within 15 days after the letting or the increase, give written notice thereof to the Chief Assessor.

[23/2010]

(6) Where any property is let and a premium is charged for the letting of the property, the owner thereof must, within 15 days of the receipt of the premium, give written notice to the Chief Assessor.

(7) Subsections (5) and (6) do 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 1929; and
- (b) is stamped under that Act within the 15-day period referred to in subsection (5) or (6), as the case may be.

[23/2010]

(8) When any property ceases to be occupied by the owner, the owner of the property must, within 15 days of ceasing to occupy the property, give written notice thereof to the Chief Assessor.

(9) Without affecting subsection (8), where there has been a change in the prescribed class of any property referred to in section 9(3), the

owner of the property must, within 15 days after the date of the change, give written notice thereof 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.

[18/2013]

(10) Despite a change in the prescribed class of any property referred to in section 9(3), the owner of the property continues to be liable to pay the tax in respect of the property the owner had been paying immediately prior to the change as if no change had occurred until the owner's liability is adjusted under subsection (11), or subsections (11) and (12).

[18/2013]

(11) Where the Comptroller becomes aware of the change in the prescribed class of any property, the owner of the property is 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.

[18/2013]

(12) Without affecting subsection (11), 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 is liable, as from the date of the change and at the option of the Comptroller, to pay the tax on the revised annual value.

[18/2013]

(13) For the purposes of subsections (9) to (12), 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 1998 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 is prima facie evidence of the date of the change in the prescribed class of the property.

[18/2013]

(14) No tax is payable or refundable, as the case may be —

- (a) under subsection (11) or (12) in respect of any period which is more than 5 years prior to 1 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 (11) in respect of any period which is more than 5 years prior to 1 January of the year in which the Chief Assessor considers it not desirable that an amendment be made to the Valuation List in respect of the property despite the change in the prescribed class thereof.

[18/2013]

(15) 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.

(16) Any owner who fails to give any notice required by this section and who subsequently becomes liable to pay tax pursuant to section 21 must pay interest on the tax at such rate as may be prescribed.

(17) The interest payable under subsection (16) is to be calculated from the date of expiry of the period during which the notice is to be given and is deemed to be tax payable and recoverable under this Act.

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 the Chief Assessor 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 is

to take effect, and the amendment is to be made in the Valuation List from that date.

(2) For the purposes of this section, the Valuation List is 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(6);
 - (iv) the development cost of that or similar property; or
 - (v) the gross takings or receipts derived from the use of that or similar property;
- (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;
- (d) there is any change in the prescribed class of any property referred to in section 9(3);
- (e) any property or part thereof, not exempted from the provisions of this Act, has not been included in the Valuation List; or

- (f) 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.

[23/2010; 18/2013]

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

(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 does not in itself constitute an amendment and may be made at any time.

(5) The Chief Assessor may, if the Chief Assessor 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,

except that no such alteration or cancellation may 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]

(6) 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.

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.

(2) Despite subsection (1), any owner who desires to object to an amendment made to the Valuation List under section 20 must do so within 30 days of the service of the notice referred to in section 20(1), or within such further period as the Chief Assessor may allow.

[18/2013]

[Act 3 of 2024 wef 26/02/2024]

(3) The Chief Assessor must 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.

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

(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 is to have effect, and the amendment must be made in the Valuation List immediately.

(6) The Chief Assessor may 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.

[23/2010]

(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.

[18/2013]

(8) Where the Board varies any annual value in the Valuation List under an appeal to the Board, the Chief Assessor must cause the Valuation List to be amended in accordance with the decision of the Board.

(9) Unless the Chief Assessor 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 may 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.

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 is, even if the Valuation List has not been duly amended under section 20, payable from the date of completion of the work of erecting the building or tenement.

[23/2010]

(2) The tax payable under subsection (1) is to 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]

(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 is, even if the Valuation List has not been duly amended under section 20, payable from the date of use of that part of the building or tenement.

[23/2010]

(4) The tax payable under subsection (3) is to 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]

(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 is, even if the Valuation List has not been duly amended under section 20, payable from the date of completion of the work of rebuilding, enlarging, altering or improving the building or tenement.

[23/2010]

(6) The tax payable under subsection (5) is to 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]

(7) Where any property is included for the first time in a Valuation List for any year, then, even if the property was not previously included in any Valuation List, the tax in respect of the property is 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 is to be calculated on the basis of the annual value ascribed to the property in the Valuation List.

[23/2010]

- (8) Despite 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) —

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

[23/2010]

(9) 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 is, even if the Valuation List has not been duly amended under section 20, 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.

[23/2010]

(10) Despite section 19(4), 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 is payable from such date as the Comptroller may determine, and such tax is to be calculated on the basis of the revised

annual value which may be ascribed to the property in a subsequent Valuation List.

[23/2010]

(11) No tax is payable under this section in respect of any period which is more than 5 years prior to 1 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]

(12) The Comptroller may, at any time and as often as the Comptroller thinks necessary, serve on any person a notice requiring the person 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.

(13) 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.

(14) 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.

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(4), (11) or (12) or 21 (as the case may be) the Comptroller must 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.

[18/2013]

(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, or within such further period as the Comptroller may allow, give to the Comptroller notice of objection

in such form as the Comptroller may determine stating precisely the grounds of the owner's objection.

[18/2013]

[Act 3 of 2024 wef 26/02/2024]

- (3) The Comptroller must 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 must serve the owner by post or otherwise with a written notice of the Comptroller's decision.

(4) The Comptroller may 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.

[23/2010]

(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.

[18/2013]

PART 4

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 is to be a Valuation Review Board consisting of not more than 30 members appointed from time to time by the Minister.

[14/2020]

(2) A person is not eligible to be appointed or to remain a member of the Board if the person —

- (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) has a mental disorder and is incapable of managing himself or herself or his or her affairs.

[21/2008]

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

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

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

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

(6) The office of a member of the Board becomes 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 or her office and the resignation has been accepted by the Minister.

(7) On the death, disqualification, bankruptcy, resignation or revocation of the appointment of the Chairperson, any Deputy Chairperson or any member of the Board, the Minister may appoint a new Chairperson, Deputy Chairperson or member (as the case may be) who is to hold office for so long as the Chairperson, Deputy

Chairperson or member in whose place he or she is appointed would have held office.

(7A) The Minister may appoint any Deputy Chairperson of the Board as a temporary Chairperson of the Board during the temporary incapacity (from illness or otherwise) or absence of the Chairperson of the Board.

[Act 3 of 2024 wef 01/04/2025]

(8) Every member of the Board is deemed to be a public servant within the meaning of the Penal Code 1871.

Fees and allowances to members

24. The Chairperson, Deputy Chairpersons and other members of the Board are to be paid such fees and allowances as the Minister may determine.

[Act 3 of 2024 wef 01/04/2025]

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.

[23/2010]

Board's powers, etc., may be exercised by committee or single member

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 at least 3 members of the Board appointed by the Chairperson of the Board, at least one of whom must be the Chairperson of the Board or a Deputy Chairperson of the Board.

(2) However, the Chairperson of the Board may, having regard to the facts and circumstances of a particular case, appoint a single member of the Board, being the Chairperson or a Deputy Chairperson of the Board, to exercise, discharge and perform the powers, functions and duties of the Board for that case.

(3) Any act, finding or decision of any such committee or member is deemed to be the act, finding or decision of the Board, and (unless

the context otherwise requires) any reference to the Board in this Act is to such committee or member.

(4) The secretary must inform each member appointed under subsection (1) or (2) of his or her appointment, and it is the duty of the member to attend any proceedings specified by the secretary.

[Act 3 of 2024 wef 01/04/2025]

27. *[Repealed by Act 3 of 2024 wef 01/04/2025]*

Casting vote

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

Notice of appeal

29.—(1) Any owner who desires to appeal under section 20A or 22 must lodge a notice of appeal with the secretary, within the time prescribed under this Act.

(2) The notice of appeal must be made in the form and manner prescribed in the regulations made under section 72(1).

(3) Every notice of appeal must 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 the appellant in writing.

(4) The Chairperson may, in his or her discretion and on such terms as he or she thinks fit, permit any person to proceed with an appeal even though the notice of appeal was not lodged within the time allowed, if it is proved to the satisfaction of the Chairperson 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 the person's part.

[Act 3 of 2024 wef 01/04/2025]

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

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

[23/2010]

(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.

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

Hearing of appeals

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

(a) as soon as possible fix the hearing; and

(b) not later than 14 days before the hearing (or such shorter period as the parties, being the appellant and the Chief Assessor or the Comptroller (as the case may be) may agree), give notice of the hearing of the appeal to the parties.

(2) The appellant (or his or her representative) and the representative of the Chief Assessor or the Comptroller (as the case may be) must attend the hearing of the appeal.

(3) The Board may for any reasonable cause postpone the hearing of an appeal for such reasonable time as the Board thinks necessary.

(4) Regulations made under section 72(1) may provide for the conduct of proceedings before the Board through electronic communication, video conferencing, tele-conferencing or other electronic means, under specified circumstances.

(5) A member of the Board before whom proceedings are conducted in the manner described in subsection (4) in those specified circumstances is deemed to be present and sitting at those proceedings.

[Act 3 of 2024 wef 01/04/2025]

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 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 decision of the Comptroller.

[38/2017]

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

[5/2014]

[Act 31 of 2022 wef 01/11/2022]

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

(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.

[23/2010]

Hearing of appeal by committee where member becomes unavailable

33A.—(1) This section applies to an appeal before a committee of the Board, and a reference in this section to a member of the Board is to a member of the Board that is part of the committee.

- (2) Despite anything in this Part, if —
- (a) in the course of an appeal or in the case of a reserved judgment in any appeal; or
 - (b) after an appeal has been determined but before the making of any ancillary order,

the office of a member of the Board becomes vacant under section 23(6), a member of the Board is removed from office under section 23(4), or a member of the Board is unable because of illness or any other cause, to continue to hear or determine the appeal or to make the ancillary order, the remaining members of the Board (if 2 or more) must hear or determine the appeal or make the ancillary order, unless any party objects.

(3) In subsection (2), the Board is deemed to be duly constituted for the purposes of the appeal despite the vacancy of the member's office, or the member's removal from office or inability to act.

- (4) Despite section 28, in a case under subsection (2) —
- (a) where there are more than 2 members of the Board remaining, the appeal is to be decided or the ancillary order is to be made in accordance with the decision of the majority of the remaining members and, if there is an equality of votes, the Chairperson of the Board or, in the Chairperson's absence, the member presiding has a second or casting vote; or
 - (b) where there are only 2 members of the Board remaining, the appeal is to be decided or the ancillary order is to be made in accordance with the unanimous decision of both members.
- (5) In the case in subsection (2)(a), the appeal must be reheard —
- (a) if any party objects to the proceedings continuing before the remaining members of the Board under subsection (2); or
 - (b) if the appeal is heard or determined by only 2 remaining members of the Board and they are unable to reach a unanimous decision.

(6) In the case in subsection (2)(b), another committee of the Board (which may include the remaining members of the Board) is to be constituted under section 26(1) to make the ancillary order if —

- (a) any party objects to the remaining members of the Board making the ancillary order; or
- (b) the order is to be made by only 2 remaining members of the Board and they are unable to reach a unanimous decision.

[Act 3 of 2024 wef 01/04/2025]

Hearing of appeal by single member where member becomes unavailable

33B.—(1) Despite anything in this Part, if an appeal is before a single member of the Board, and —

- (a) in the course of an appeal or in the case of a reserved judgment in any appeal; or
- (b) after an appeal has been determined but before the making of any ancillary order,

the office of the member of the Board hearing the appeal becomes vacant under section 23(6), the member is removed from office under section 23(4), or is unable because of illness or any other cause, to continue to hear or determine the appeal or to make the ancillary order, the Chairperson of the Board is to appoint another member of the Board in accordance with section 26(2) to hear and determine the appeal or to make the ancillary order.

(2) In the case in subsection (1)(a), the member of the Board appointed under subsection (1) must rehear the appeal if —

- (a) any party objects to the proceedings continuing before the member; or
- (b) the member determines that it would be in the interests of justice to do so.

[Act 3 of 2024 wef 01/04/2025]

Board's decision to be final

34. Except as provided in section 35, the decision of the Board is final.

Appeals to General Division of 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 General Division of the High Court.

[40/2019]

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

(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 General Division of the High Court from the decision of the Board upon any question of law or of mixed law and fact.

[40/2019]

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

[40/2019]

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

(6) The General Division of the High Court, after hearing an appeal, may —

- (a) dismiss the appeal or direct that such amendments as it thinks proper be made to the Valuation List; and
- (b) confirm, vary or rescind any order made by the Board.

[40/2019]

PART 5

COLLECTION AND RECOVERY OF TAX

Tax to be paid despite objection, etc.

35A.—(1) There is 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 even if —

- (a) an application for remission or exemption has been made under section 6(8) or (9);

- (b) a claim has been submitted under section 8(3);
- (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.

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

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 expiry of the prescribed time, a sum not exceeding 5% of the amount of outstanding tax is to be added thereto, and the provisions of this Act relating to the collection and recovery of tax apply to the collection and recovery of such sum.

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

Tax may be paid by instalments

37. The Comptroller may permit any tax payable in respect of any property under the provisions of this Act to be paid by way of instalments and may charge interest at such rate as may be prescribed.

[23/2010]

Appointment of agent, etc., for recovery of tax

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

[35/2008]

(2) The agent so declared (*X*) 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 *X* for, or due by *X* to, or about to be paid by *X* to, the person whose agent *X* 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 *X*'s hands, or become due from *X* to, or about to be paid by *X* to, the person whose agent *X* has been declared to be,

and in default of such payment the tax is recoverable from the agent in the manner provided in section 38A.

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

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

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

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

(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 the objector of the decision under subsection (6) and the provisions of Part 4 apply with the necessary modifications.

(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 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 must —
- (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 is presumed, until the contrary is proved, that the holders of a joint account at any bank 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 share the proceeds of sale of the property equally;
- (c) any owner of such moneys who objects to the share presumed under paragraph (b) must give written notice of the owner's objection 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 allow, and furnish proof as to the owner's share of the moneys;
- (d) where an objection under paragraph (c) has been received, the person declared to be the agent must —
 - (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 the agent of the Comptroller's decision on the objection; and
 - (ii) inform the Comptroller of the objection within 7 days of the receipt of the objection;
- (e) the Comptroller must consider the objection and must, by written notice, inform the person declared to be the agent of the Comptroller's decision and the agent must, despite 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 the agent for or due by the agent 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 4 apply, with the necessary modifications, to the appeal.

(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.

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

- (a) the agent is deemed to have been acting under the authority of the person by whom the tax is payable (called in this section the defaulting taxpayer);
- (b) the agent is indemnified in respect of the payment to the Comptroller;
- (c) the amount of the tax due from the defaulting taxpayer is reduced by the amount paid by the agent to the Comptroller; and
- (d) the amount of the reduction is, to the extent of that amount, 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]

(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(3) of the Inland Revenue Authority of Singapore Act 1992) by whom the payment is to be made that the tax is due from the defaulting taxpayer,

then the public officer is, despite any other written law, contract or scheme, 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 —

- (d) the amount of the tax referred to in paragraph (a) is reduced by the amount of the reduction; and
- (e) the amount of the reduction is, to the extent of such amount, 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; 21/2013]

Recovery of tax

38A.—(1) Despite any other written law, any tax due may be sued for by way of a specially indorsed originating claim.

[Act 25 of 2021 wef 01/04/2022]

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

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

(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 or her is sufficient evidence of the amount so due and sufficient authority for the court to give judgment for that amount.

Proceedings for recovery of arrears

39.—(1) For the recovery of arrears, the Comptroller has 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 the Comptroller's intention of selling, at the expiry 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 expiry 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 the Comptroller considers sufficient for the recovery of the arrears and costs.

(2) The Comptroller must 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, subtenant or occupier (*X*) who, in order to avoid the seizure or sale of *X*'s 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 *X* from the rent due or to become due by *X* to *X*'s

immediate landlord on account of the premises or such part thereof as is held or occupied by *X*, and may retain possession thereof until that amount has been fully reimbursed to *X* whether by deduction from the rent or otherwise.

(4) Any tenant or subtenant (*X*) who has reimbursed (whether by allowing a deduction from the rent or otherwise) any subtenant or occupier (*Y*) holding or occupying under *X* the amount so paid by *Y* has a similar right to deduct that amount from the rent due or to become due to *X*'s immediate landlord and to retain possession until similarly reimbursed.

(5) The receipt of the Comptroller or of any duly authorised officer of his or her department for any amount so paid by any such tenant, subtenant or occupier is 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 enforcement order 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 is 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.

[Act 25 of 2021 wef 01/04/2022]

(7) A certificate from the Comptroller is, unless it is disputed by the judgment debtor, conclusive evidence of the amount of the arrears, and in case of dispute, the amount is to be summarily determined by the court concerned.

(8) Where premises are sold under subsection (1)(b), the Comptroller has power to execute the conveyance and the purchaser of the premises must 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.

(9) Subsection (8) —

- (a) is deemed to apply to all conveyances executed by the Comptroller before 17 August 1973, and all such conveyances so executed are accordingly deemed always to have been or to be validly executed; and
- (b) does not affect the application of section 144 of the Land Titles Act 1993 in relation to registered land.

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 must publicly notify the attachment in the prescribed manner and must take an inventory of the property attached.

(2) Such person is deemed to be a public servant within the meaning of the Penal Code 1871.

(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) must be applied in the first place in satisfaction of the arrears together with interest thereon at such rate as may be prescribed and costs.

[23/2010]

(2) Where there is any surplus remaining thereafter, the Comptroller must, if satisfied as to the right of any person claiming the surplus, pay the amount thereof to the person or, if not so satisfied, must hold the amount in trust for the person who may ultimately succeed in due course of law in establishing the person's title thereto.

(3) If no title is established to such surplus within a period of 5 years from the date of the sale, it must 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) is 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 must 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 must 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, the person may apply to the General Division of the High Court or, when the arrears do not exceed \$1,000, to a District Court for an order to stay the proceedings.

[40/2019]

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

Security to be given

46. No application is to 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 continues 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) Subsection (1) does not 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 may be impeached or is 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.

(2) No proceedings under this Act for the recovery of any taxes may be quashed or set aside in any court for want of form or procedure.

PART 6

NAMES AND NUMBERS OF BUILDINGS, ESTATES OR STREETS

Street and Building Names Board

49.—(1) A Street and Building Names Board (called in this Part the SBNB) is established, consisting of a Chairperson and at least 2 other members all of whom are to be appointed by the Minister.

(2) The SBNB has the following functions and duties:

- (a) to determine the name by which any building, estate or street is to 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]

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

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

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

(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 the person's application is based.

(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 the person's appeal is based.

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

(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]

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.

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.

(2) The Comptroller may, if he or she 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 is to be determined by the Comptroller and paid by the owner of the property.

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 does 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.

[23/2010]

(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]

(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,

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

- (c) 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
- (d) 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.

(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 written order require the owner or occupier to remove any unauthorised number or name fixed on or near the property.

[23/2010]

(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.

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.

(2) The expense of replacing or refixing any such name which has been destroyed, pulled down, defaced, covered or concealed must be paid by the person convicted of destroying, pulling down, defacing, covering or concealing the name, as the case may be.

(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.

(4) The expense of replacing or refixing any such number which has been destroyed, pulled down, defaced, covered or concealed must be paid by the person convicted of destroying, pulling down, defacing, covering or concealing the number, as the case may be.

Disputed expenses to be determined by Magistrate's Court

54.—(1) The amount of expenses payable under section 53 is, in case of dispute, to 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 lies to the General Division of the High Court from any decision of a Magistrate's Court under this section, and the provisions of the Criminal Procedure Code 2010 apply, with the necessary modifications, to all such appeals.

[40/2019]

Recovery of expenses and costs payable by owners

55.—(1) The sum payable by an owner in respect of expenses under section 51(2) is 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 expiry of the prescribed time within the meaning of section 36.

(3) The charge in this section attaches, and the powers and remedies in this section 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, despite any change or changes in the ownership or occupation of the premises subsequent to that date.

PART 7

OFFENCES AND PENALTIES

Penalty for obstructing Comptroller, etc., in carrying out his or her duties

56. Any person who at any time hinders or obstructs —

- (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 or her duty or of anything which he or she 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 \$10,000 or to imprisonment for a term not exceeding 12 months or to both.

[23/2010; 38/2017]

Offence to furnish false information

57. Any person who furnishes information which the person 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.

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.

[23/2010]

(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]

(3) Subject to his or her 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]

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 must give the person's name and address to that officer if so required.

[23/2010]

(2) Any person who contravenes this section or misstates his or her name and address shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$1,000.

Saving of prosecutions under other laws

60. This Act does not 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.

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.

Jurisdiction of court

62.—(1) A District Court or a Magistrate's Court has jurisdiction to hear and determine all offences under this Act and, despite anything to the contrary in the Criminal Procedure Code 2010, has power to impose the full penalty or punishment in respect of the offence.

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

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.

[23/2010]

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

[23/2010]

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

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

PART 8

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 SBNB under this Act —

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

may at all reasonable hours in the daytime enter any building or land.
[38/2017]

(2) The member of the SBNB or the officer of a statutory authority authorised by the SBNB must 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.

[23/2010; 38/2017]

Power of Comptroller, etc., to obtain information and furnishing of information

64A.—(1) The Comptroller, the Chief Assessor or an officer authorised by either of them in that behalf —

- (a) is entitled at all times to full and free access to all properties, documents, computers, computer programs and computer software (whether installed in a computer or otherwise) for any of the purposes of this Act;
- (b) is entitled to access to any information, code or technology which has the capability of retransforming or unscrambling encrypted data contained in or available to such computers into readable and comprehensive format or text for any of the purposes of this Act;
- (c) is entitled —
 - (i) without fee or reward, to inspect, copy or take extracts from any such document, computer, computer program, computer software or computer output; and

- (ii) at any reasonable time to inspect and check the operation of any computer, device, apparatus or material which is or has been in use in connection with anything to which this section applies;
- (d) may take possession of any such document, computer, device, apparatus, material, computer program or computer software where in his or her opinion —
 - (i) the inspection, checking or copying of such item or extraction from such item cannot reasonably be performed without taking possession;
 - (ii) any such item may be interfered with or destroyed unless possession is taken; or
 - (iii) any such item may be required as evidence in proceedings for an offence under this Act or in proceedings for the recovery of tax or penalty, or in proceedings by way of an appeal against an assessment;
- (e) is entitled to require —
 - (i) the person by whom or on whose behalf the computer is or has been used, or any person having charge of, or otherwise concerned with the operation of the computer, device, apparatus or material, to provide the Comptroller, the Chief Assessor or the officer with such reasonable assistance as he or she may require for the purposes of this section; and
 - (ii) any person in possession of decryption information to grant the Comptroller, the Chief Assessor or the officer access to such decryption information that is necessary to decrypt data required for the purposes of this section; and
- (f) is entitled to require a person in or at the property, and who appears to the Comptroller, the Chief Assessor or the officer to be acquainted with any facts or circumstances concerning the person's or another person's property —

- (i) to answer any question to the best of that person's knowledge, information and belief; or
- (ii) to take reasonable steps to produce a document for inspection.

[38/2017]

(2) The Comptroller, the Chief Assessor or an officer authorised by either of them in that behalf, may by notice require any person to give orally, in writing, or through the electronic service, as may be required, all such information concerning the person's or any other person's property as may be demanded of the person by the Comptroller, the Chief Assessor or the officer (as the case may be) for the purposes of this Act.

[38/2017]

(3) For the purposes of this Act, the Comptroller, the Chief Assessor or an officer authorised by either of them in that behalf, may by notice require any person to attend personally before the Comptroller, the Chief Assessor or an officer authorised by the Comptroller or the Chief Assessor in that behalf, at a place and time specified in the notice to do one or both of the following:

- (a) provide, to the best of that person's knowledge, information and belief, any information concerning the person's or any other person's property;
- (b) take reasonable steps to produce for inspection a document concerning the property.

[38/2017]

(4) To avoid doubt, section 65(1) does not apply to a notice under subsection (2) or (3).

[38/2017]

(5) The power to require a person to provide information or produce a document under subsection (1)(f) or (2), or when in attendance before the Comptroller, the Chief Assessor, or an authorised officer pursuant to a notice under subsection (3), includes the power —

- (a) to require that person, or any person who is or was an officer or employee of that person, to provide an explanation of the information or document;

- (b) if the information is not provided or the document is not produced, to require that person to state, to the best of the person's knowledge and belief, where it is;
 - (c) if the information is recorded otherwise than in legible form, to require the information to be made available to the Comptroller, the Chief Assessor or the authorised officer (as the case may be) in legible form; and
 - (d) in the case of a document, to inspect, copy or take extracts from the document without fee or reward, and to take possession of the document if in the opinion of the Comptroller, the Chief Assessor or the authorised officer —
 - (i) the inspection, copying or extraction cannot reasonably be performed without taking possession of the document;
 - (ii) the document may be interfered with or destroyed unless possession of the document is taken; or
 - (iii) the document may be required as evidence in proceedings for an offence under this Act or in proceedings for the recovery of tax or penalty, or in proceedings by way of an appeal against an assessment.
- [38/2017]*
- (6) A statement made by any person asked under subsection (1)(f), or in compliance with a demand for information, must —
- (a) be reduced to writing;
 - (b) be read over to the person;
 - (c) if the person does not understand English, be interpreted for the person in a language that the person understands; and
 - (d) be signed by the person.
- [38/2017]*
- (7) Any person who, without reasonable excuse, fails, neglects or refuses to comply with any notice or requirement of the Comptroller,

the Chief Assessor or an officer authorised by either of them in that behalf under this section, or with a demand for information, shall be guilty of an offence and shall be liable on conviction —

- (a) to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 12 months or to both; and
- (b) in the case of a continuing offence, to a further fine not exceeding \$100 for every day or part of a day during which the offence continues after conviction.

[38/2017]

(8) Any person who, in purported compliance with a notice or requirement of the Comptroller, the Chief Assessor or an officer authorised by either of them in that behalf under this section, or with a demand for information, produces any document which contains any information, or provides any information, known to the person to be false or misleading in a material particular —

- (a) without indicating to the Comptroller, the Chief Assessor or the officer that the information is false or misleading and the part that is false or misleading; and
- (b) without providing correct information to the Comptroller, the Chief Assessor or the officer if the person is in possession of, or can reasonably acquire, the correct information,

shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 2 years or to both.

[38/2017]

(9) A person is not obliged under this section to disclose (including through the production of a document) any information which the person is under any statutory obligation to observe secrecy.

[38/2017]

(10) The generality of the term “reasonable excuse” in subsection (7) is not affected by subsection (9).

[38/2017]

(11) In this section —

“computer” and “computer output” have the meanings given by section 2(1) of the Computer Misuse Act 1993;

“demand for information” means a demand by the Comptroller, the Chief Assessor or an officer authorised by either of them in that behalf to answer a question when in attendance before the Comptroller, the Chief Assessor or the officer pursuant to a notice under subsection (3);

“document” includes, in addition to a written document —

- (a) any map, plan, graph or drawing;
- (b) any photograph;
- (c) any label, marking or other writing which identifies or describes anything of which it forms a part, or to which it is attached by any means;
- (d) any disc, tape, soundtrack or other device in which sounds or other data (not being visual images) are embodied so as to be capable (with or without the aid of some other equipment) of being reproduced from it;
- (e) any film (including microfilm), negative, tape, disc or other device in which one or more visual images are embodied so as to be capable (with or without the aid of some other equipment) of being reproduced from it; and
- (f) any paper or other material on which there are marks, impressions, figures, letters, symbols or perforations having a meaning for persons qualified to interpret them;

“writing” includes any mode of representing or reproducing words, figures, drawings or symbols in a visible form.

[38/2017; 9/2018]

Protection of informers

64B.—(1) Except as provided in subsection (3), no witness in any civil or criminal proceedings commenced on or after 16 November 2021 is obliged or permitted —

- (a) to disclose the identity of an informer who has given any information (whether the information is given before, on or after that date) with respect to an offence under this Act; or
- (b) to answer any question if the answer to the question would lead, or would tend to lead, to the discovery of the identity of the informer.

[27/2021]

(2) If any document which is in evidence or liable to inspection in any civil or criminal proceedings contains any entry in which any informer is named or described or which may lead to the discovery of the informer's identity, the court must cause the entry to be concealed from view or to be obliterated so far only as may be necessary to protect the informer from discovery.

[27/2021]

(3) If —

- (a) in any proceedings for an offence under any written law, the court, after full enquiry into the case, believes that the informer wilfully made a material statement which the informer knew or believed to be false or did not believe to be true; or
- (b) in any other proceedings, the court is of the opinion that justice cannot be fully done between the parties to the proceedings without the discovery of the informer,

the court may permit enquiry and require full disclosure concerning the informer.

[27/2021]

(4) In this section, a reference to civil proceedings includes any proceedings before the Valuation Review Board.

[27/2021]

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]

(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, is sufficient authentication.

[23/2010]

(3) Where any notice, order or document is served on any person through the electronic service in accordance with the regulations made under section 66(2), the notice, order or document is deemed to be sufficiently authenticated if it is served on the person by the transmission of an electronic record of it to the person's account with the electronic service.

[38/2017]

[Act 33 of 2022 wef 26/04/2024]

Use of electronic service

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

(2) The Minister may make regulations for the purposes of this section and section 67(1)(d), prescribing —

- (a) the circumstances in which the Comptroller or the Chief Assessor may serve any notice, order or other document through the electronic service on a person assigned an account with the electronic service; and

- (b) the manner in which a person who has been served through the electronic service with any notice, order or other document is to be notified of the transmission of an electronic record of it to the person's account with the electronic service.
- (3) Regulations made for the purpose of subsection (2) —
- (a) may provide for service of any notice, order or document through the electronic service in circumstances where —
- (i) the person consents to such service; or
 - (ii) the Comptroller or the Chief Assessor (as the case may be) gives the person notice of the Comptroller's or the Chief Assessor's intention of such service and the person does not refuse such service;
- (b) may provide for the giving of any notice of the Comptroller's or the Chief Assessor's intention, or the person's consent or refusal, mentioned in paragraph (a), including —
- (i) the matters that must be contained in the notice; and
 - (ii) the time within which, and the form and manner in which, the consent or refusal must be received by the Comptroller or the Chief Assessor;
- (c) may provide when the consent or refusal of the person takes effect and when the Comptroller or the Chief Assessor must give effect to such consent or refusal; and
- (d) may provide for any other matter necessary or incidental to the purposes in paragraphs (a), (b) and (c) and subsection (2)(a).
- (4) 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.

[Act 33 of 2022 wef 26/04/2024]

Service of notices, etc.

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 or her family at his or her last known place of residence;
- (b) by leaving it at the person's usual or last known place of residence or business in an envelope addressed to the person;
- (c) by sending it by ordinary post addressed to the person at the person's usual or last known place of residence or business; or
- (d) through the electronic service in accordance with regulations made under section 66(2), by transmitting an electronic record of it to the person's account with the electronic service.

[38/2017]

[Act 33 of 2022 wef 26/04/2024]

(2) Where any notice, order or document is served on any person through the electronic service under subsection (1)(d), the notice, order or document is taken to have been served at the time when an electronic record of it enters the person's account with the electronic service.

[38/2017]

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

- (a) under section 16(2), 21(13) or 64A(7) 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 a written order under section 52(4),

unless the notice or order (as the case may be) has been served on the person personally or by registered post.

[38/2017]

(4) Any notice, order or document required or authorised by this Act to be served on the owner or occupier of any premises is deemed to be properly addressed if addressed by the description of the “owner” or “occupier” of the premises without further name or description.

(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.

(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 is 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, that owner must be served a copy of such notice, order or document.

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 or her family at his or her last known place of residence;
- (b) by leaving the summons at the person’s 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 the person’s 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 similar officer of the body of persons 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.

(2) Any summons sent by registered post in accordance with subsection (1) is 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 is sufficient to prove that the envelope containing the summons was properly addressed, stamped and posted by registered post.

Notice to attend court

68A.—(1) Where the Comptroller has reasonable grounds to believe that a person has committed an offence under this Act that is punishable by a fine or by an imprisonment term not exceeding 12 months or both, the Comptroller may, in lieu of applying to a court for a summons, serve on that person a written notice, containing such information as may be prescribed by regulations made under section 72, requiring that person to attend at the court described, at the time and on the date specified in the notice.

(2) The Comptroller must, if so required by a court, produce a copy of the notice to the court.

(3) The notice may be served on the person alleged to have committed the offence in the manner provided in section 68, as if it were a summons issued by a court.

(4) On a person appearing before a court pursuant to such notice, the court is to proceed as though the person were produced before the court under section 153 of the Criminal Procedure Code 2010.

(5) If a person on whom such notice has been served fails to appear before a court in accordance with the notice, the court may, if satisfied that the notice was duly served —

- (a) issue a warrant for the arrest of the person, unless that person has before that date been permitted to compound the offence; or
- (b) proceed with the matter in the absence of the person pursuant to section 156 of the Criminal Procedure Code 2010, and a reference in that section to a summons or notice to attend court is to a written notice served under this section.

(6) Upon a person arrested pursuant to a warrant issued under subsection (5)(a) being produced before a court, the court is to proceed as though the person were produced under section 153 of the Criminal Procedure Code 2010.

(7) The Comptroller may, at any time before the date specified in the notice, cancel the notice.

[Act 30 of 2023 wef 01/01/2024]

Tax remission

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

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

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 in any way affects 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 are invalid for want of form.

Evidence

71.—(1) The contents of any document prepared, issued or served under or for the purposes of this Act are, until the contrary is proved, presumed to be correct and the production of any book purporting to

contain any tax, valuation or assessment made by virtue of this Act is, without any other evidence whatever, 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 are 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 or her name and his or her official title are admissible in evidence as proof of the contents of that document or extract thereof.

Regulations

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

- (a) providing for the form and manner in which appeals are to be made to the Board;
- (b) providing for when an objection to the appointment of a member under section 26(1) or (2) to hear an appeal may be made, and how such objection is to be dealt with;
- (c) providing for the procedure to be adopted by the Board for the Board's meetings and for proceedings before the Board, and the records to be kept by the Board;
- (d) prescribing the fees to be paid in respect of any appeal under Part 4;
- (e) prescribing the costs in respect of appeals to the Board;
- (f) providing for any matter which the Minister considers incidental or expedient for the proper and efficient conduct of proceedings before the Board;
- (g) providing that the Chairperson or a Deputy Chairperson of the Board may issue directions for carrying out any regulations;

- (h) providing for any other matter that is necessary or convenient for carrying out or giving effect to the provisions of Part 4;
- (i) prescribing the forms or any other matter required or permitted to be prescribed by this Act;
- (j) prescribing the manner in which a notice of appeal may be amended;
- (k) providing for the procedure of, and other matter relating to, the SBNB;
- (l) prescribing the time and manner in which an owner of a property is to mark or display the number allotted to such property and the penalties for non-compliance; and
- (m) generally for the better carrying out of the provisions of this Act.

[Act 3 of 2024 wef 01/04/2025]

(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]

LEGISLATIVE HISTORY

PROPERTY TAX ACT 1960

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

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

Bill	:	115/1960
First Reading	:	29 November 1960
Second and Third Readings	:	29 December 1960
Commencement	:	1 January 1961

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

Bill	:	9/1963
First Reading	:	28 November 1963
Second and Third Readings	:	19 December 1963
Commencement	:	1 January 1963 (section 2) 1 January 1964 (except section 2)

3. Act 24 of 1965 — Property Tax (Amendment) Act, 1965

Bill	:	50/1965
First Reading	:	13 December 1965
Second and Third Readings	:	30 December 1965
Commencement	:	1 January 1966

4. 1966 Reprint — Property Tax Ordinance, 1960

Reprint	:	23 March 1966
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5. Act 19 of 1968 — Property Tax (Amendment) Act, 1968

Bill	:	31/1968
First Reading	:	11 July 1968
Second and Third Readings	:	31 July 1968
Commencement	:	1 January 1969

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

Operation	:	30 April 1971
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7. Act 24 of 1973 — Property Tax (Amendment) Act, 1973

Bill	:	36/1973
First Reading	:	11 July 1973
Second and Third Readings	:	26 July 1973
Commencement	:	17 August 1973

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

Bill	:	31/1981
First Reading	:	22 December 1981
Second and Third Readings	:	3 March 1982
Commencement	:	16 April 1982

9. 1970 Reprint — Property Tax Act (Chapter 144)

Reprint	:	15 December 1982
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10. Act 4 of 1987 — Property Tax (Amendment) Act 1987

Bill	:	29/1986
First Reading	:	9 December 1986
Second and Third Readings	:	26 January 1987
Commencement	:	1 July 1985 (section 3) 1 July 1986 (sections 2 and 4) 20 February 1987 (all other sections)

11. 1985 Revised Edition — Property Tax Act (Chapter 254)

Operation	:	30 March 1987
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12. Act 46 of 1996 — Property Tax (Amendment) Act 1996

Bill	:	36/1996
First Reading	:	2 December 1996
Second and Third Readings	:	11 December 1996
Commencement	:	27 December 1996

13. 1997 Revised Edition — Property Tax Act (Chapter 254)

Operation	:	30 May 1997
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14. Act 33 of 2002 — Property Tax (Amendment) Act 2002

Bill	:	31/2002
First Reading	:	1 October 2002

- Second and Third Readings : 31 October 2002
 Commencement : 1 January 2003
- 15. Act 59 of 2004 — Property Tax (Amendment) Act 2004**
- Bill : 62/2004
 First Reading : 19 October 2004
 Second and Third Readings : 17 November 2004
 Commencement : 8 December 2004
- 16. 2005 Revised Edition — Property Tax Act (Chapter 254)**
- Operation : 31 March 2005
- 17. Act 35 of 2008 — Property Tax (Amendment) Act 2008**
- Bill : 31/2008
 First Reading : 20 October 2008
 Second and Third Readings : 18 November 2008
 Commencement : 1 January 2009
- 18. Act 21 of 2008 — Mental Health (Care and Treatment) Act 2008**
 (Amendments made by section 33 read with item 1(40) of the
 Second Schedule to the above Act)
- Bill : 11/2008
 First Reading : 21 July 2008
 Second and Third Readings : 15 September 2008
 Commencement : 1 March 2010 (section 33 read with
 item 1(40) of the Second Schedule)
- 19. Act 23 of 2010 — Property Tax (Amendment) Act 2010**
- Bill : 21/2010
 First Reading : 16 August 2010
 Second and Third Readings : 16 September 2010
 Commencement : 25 October 2010 (except section 4(b))
 1 January 2012 (section 4(b))
- 20. Act 18 of 2013 — Property Tax (Amendment) Act 2013**
- Bill : 13/2013
 First Reading : 16 September 2013

Second and Third Readings : 21 October 2013

Commencement : 1 January 2014

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

(Amendments made by section 9 read with item 2 of the Schedule to the above Act)

Bill : 17/2013

First Reading : 21 October 2013

Second Reading : 11 November 2013

Notice of Amendments : 11 November 2013

Third Reading : 11 November 2013

Commencement : 1 January 2014 (section 9 read with item 2 of the Schedule)

22. Act 5 of 2014 — Subordinate Courts (Amendment) Act 2014

(Amendments made by section 11(9) read with item 19 of the Schedule to the above Act)

Bill : 26/2013

First Reading : 11 November 2013

Second and Third Readings : 21 January 2014

Commencement : 7 March 2014 (section 11(9) read with item 19 of the Schedule)

23. Act 38 of 2017 — Property Tax (Amendment) Act 2017

Bill : 35/2017

First Reading : 11 September 2017

Second and Third Readings : 2 October 2017

Commencement : 23 October 2017

24. Act 9 of 2018 — Cybersecurity Act 2018

(Amendments made by section 50(9) of the above Act)

Bill : 2/2018

First Reading : 8 January 2018

Second and Third Readings : 5 February 2018

Commencement : 31 August 2018 (section 50(9))

- 25. Act 14 of 2020 — COVID-19 (Temporary Measures) Act 2020**
(Amendments made by section 33 of the above Act)
- Bill : 19/2020
- First, Second and Third Readings : 7 April 2020
- Commencement : 22 April 2020 (section 33)
- 26. Act 40 of 2019 — Supreme Court of Judicature (Amendment) Act 2019**
(Amendments made by section 28(1) read with item 129 of the Schedule to the above Act)
- Bill : 32/2019
- First Reading : 7 October 2019
- Second Reading : 5 November 2019
- Notice of Amendments : 5 November 2019
- Third Reading : 5 November 2019
- Commencement : 2 January 2021 (section 28(1) read with item 129 of the Schedule)
- 27. Act 27 of 2021 — Income Tax (Amendment) Act 2021**
(Amendments made by section 59 of the above Act)
- Bill : 27/2021
- First Reading : 13 September 2021
- Second and Third Readings : 5 October 2021
- Commencement : 16 November 2021 (section 59)
- 28. 2020 Revised Edition — Property Tax Act 1960**
- Operation : 31 December 2021
- 29. Act 25 of 2021 — Courts (Civil and Criminal Justice) Reform Act 2021**
- Bill : 18/2021
- First Reading : 26 July 2021
- Second and Third Readings : 14 September 2021
- Commencement : 1 April 2022
- 30. Act 31 of 2022 — Statutes (Miscellaneous Amendments) Act 2022**
(Amendments made by the above Act)
- Bill : 24/2022

First Reading	:	12 September 2022
Second and Third Readings	:	3 October 2022
Commencement	:	1 November 2022

31. Act 30 of 2023 — Income Tax (Amendment) Act 2023
(Amendments made by the above Act)

Bill	:	30/2023
First Reading	:	18 September 2023
Second and Third Readings	:	3 October 2023
Commencement	:	1 January 2024

32. Act 33 of 2022 — Income Tax (Amendment) Act 2022

Date of First Reading	:	12 September 2022 (Bill No. 23/2022)
Date of Second and Third Readings	:	3 October 2022
Date of commencement	:	4 November 2022 26 April 2024

33. Act 3 of 2024 — Statutes (Miscellaneous Amendments) Act 2024
(Amendments made by the above Act)

Bill	:	36/2023
First Reading	:	6 November 2023
Second and Third Readings	:	9 January 2024
Commencement	:	26 February 2024 1 April 2025

Abbreviations

(updated on 29 August 2022)

G.N.	Gazette Notification
G.N. Sp.	Gazette Notification (Special Supplement)
L.A.	Legislative Assembly
L.N.	Legal Notification (Federal/Malaysian)
M.	Malaya/Malaysia (including Federated Malay States, Malayan Union, Federation of Malaya and Federation of Malaysia)
Parl.	Parliament
S	Subsidiary Legislation
S.I.	Statutory Instrument (United Kingdom)
S (N.S.)	Subsidiary Legislation (New Series)
S.S.G.G.	Straits Settlements Government Gazette
S.S.G.G. (E)	Straits Settlements Government Gazette (Extraordinary)

COMPARATIVE TABLE
PROPERTY TAX ACT 1960

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

2020 Ed.	2005 Ed.
2—(2)	2—(1A)
(3)	(2)
(4)	(2A)
(5)	(2B)
(6)	(3)
(7)	(4)
(8)	(5)
(9)	(6)
(10)	(7)
(11)	(8)
(12)	(9)
6—(7)	6—(6A)
(8)	(7)
(9)	(8)
(10)	(9)
(11)	(10)
(12)	(11)
(13)	(12)
(14)	(13)
(15)	(14)
(16)	(15)
(17)	(16)
(18)	(17)
[<i>Omitted as spent</i>]	8—(1)

2020 Ed.	2005 Ed.
[Omitted as spent]	(1A)
[Omitted as spent]	(2)
[Omitted as spent]	(3)
[Omitted as spent]	(4)
[Omitted as spent]	(5)
—	19—(2) [<i>Deleted by Act 23 of 2010</i>]
19—(2)	(3)
—	(4) [<i>Deleted by Act 23 of 2010</i>]
—	(5) [<i>Deleted by Act 23 of 2010</i>]
—	(6) [<i>Deleted by Act 23 of 2010</i>]
(3)	(7)
(4)	(8)
(5)	(9)
(6)	(10)
(7)	(10A)
(8)	(11)
(9)	(12)
(10)	(12A)
(11)	(12B)
(12)	(12C)
(13)	(12D)
(14)	(12E)
(15)	(13)
(16)	(14)
(17)	(15)
20—(5)	20—(4A)
(6)	(5)
21—(8)	21—(7A)

2020 Ed.	2005 Ed.
(9)	(8)
(10)	(8A)
(11)	(8B)
(12)	(9)
(13)	(10)
(14)	(11)
[<i>Omitted as spent</i>]	36—(2)
36—(2)	(3)