



THE STATUTES OF THE REPUBLIC OF SINGAPORE

**STATUTORY BOARDS
(TAXABLE SERVICES)
ACT 1968**

2020 REVISED EDITION

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

Prepared and Published by

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

Informal Consolidation – version in force from 1/4/2024

Statutory Boards (Taxable Services) Act 1968

ARRANGEMENT OF SECTIONS

Section

1. Short title
2. Interpretation
3. Minister may specify taxable services and prescribe tax rate
4. Collection and recovery of tax
- 4A. Validation of collection of charge for late payment of tax or additional tax
5. Tax to be paid into Consolidated Fund
6. Power to exempt
7. Rules

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

[1 January 1969]

Short title

1. This Act is the Statutory Boards (Taxable Services) Act 1968.

Interpretation

2. In this Act, unless the context otherwise requires —
 - “services” includes the letting of any apparatus or appliance;
 - “statutory board” includes a public telecommunication licensee referred to in the Telecommunications Act 1999, a gas licensee under the Gas Act 2001 and a market support services licensee under the Electricity Act 2001;
 - “tax” means the tax imposed under this Act;

“taxable services” means the services of a statutory board specified to be taxable under section 3.

Minister may specify taxable services and prescribe tax rate

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

(2) Any order under subsection (1) may prescribe an additional tax at the rate of 50% of the charges for any electrical energy supplied to such commercial buildings or class of commercial buildings as may be specified in the order and any additional tax so prescribed shall be paid by the owners of such buildings.

(2A) Any order under subsection (1) may prescribe —

- (a) the fees and costs payable for the recovery of any tax or additional tax, whether by instalment or otherwise; and
- (b) the charges payable for the late payment of any tax or additional tax.

[Act 4 of 2008 wef 01/04/2024]

(3) In subsection (2) —

- (a) “owners” has the same meaning as in the Property Tax Act 1960; and
- (b) a reference to a commercial building is deemed to include any part of the building which is used for residential purposes.

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

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

Collection and recovery of tax

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

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

Validation of collection of charge for late payment of tax or additional tax

4A. Every amount collected, on behalf of the Government, before the date of commencement of the Statutes (Miscellaneous Amendments) Act 2008 as, or purportedly as, a charge for the late payment of any tax or additional tax shall be deemed to be and always to have been validly collected, and no legal proceedings shall lie or be instituted or maintained in any court of law on account of or in respect of any such collection.

[Act 4 of 2008 wef 01/04/2024]

Tax to be paid into Consolidated Fund

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

Power to exempt

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

Rules

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

LEGISLATIVE HISTORY
STATUTORY BOARDS
(TAXABLE SERVICES)
ACT 1968

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. Act 39 of 1968 — Statutory Boards (Taxable Services) Act, 1968

Bill	:	51/1968
First Reading	:	9 December 1968
Second and Third Readings	:	23 December 1968
Commencement	:	1 January 1969

2. 1970 Revised Edition — Statutory Boards (Taxable Services) Act (Chapter 149)

Operation	:	30 April 1971
-----------	---	---------------

3. Act 18 of 1981 — Statutory Boards (Taxable Services) (Amendment) Act, 1981

Bill	:	19/1981
First Reading	:	21 July 1981
Second and Third Readings	:	14 August 1981
Commencement	:	28 August 1981

4. Act 1 of 1984 — Statutory Boards (Taxable Services) (Amendment) Act 1984

Bill	:	18/1983
First Reading	:	20 December 1983
Second and Third Readings	:	17 January 1984
Commencement	:	1 February 1984

5. 1985 Revised Edition — Statutory Boards (Taxable Services) Act (Chapter 318)

Operation	:	30 March 1987
-----------	---	---------------

6. Act 12 of 1992 — Telecommunication Authority of Singapore Act 1992
(Amendments made by section 132(4) read with paragraph 6 of the Fourth Schedule to the above Act)

Bill	:	16/1992
First Reading	:	27 February 1992
Second Reading	:	19 March 1992
Notice of Amendments	:	19 March 1992
Third Reading	:	19 March 1992
Commencement	:	1 April 1992 (section 132(4) read with paragraph 6 of the Fourth Schedule)

7. Act 26 of 1995 — Public Utilities Act 1995
(Amendments made by section 131(3) read with paragraph 6 of the Fourth Schedule to the above Act)

Bill	:	20/1995
First Reading	:	25 May 1995
Second and Third Readings	:	7 July 1995
Commencement	:	1 October 1995 (section 131(3) read with paragraph 6 of the Fourth Schedule)

8. Act 43 of 1999 — Telecommunications Act 1999
(Amendments made by section 76(5) of the above Act)

Bill	:	33/1999
First Reading	:	11 October 1999
Second Reading	:	23 November 1999
Notice of Amendments	:	23 November 1999
Third Reading	:	23 November 1999
Commencement	:	1 December 1999 (section 76(5))

9. Act 11 of 2001 — Gas Act 2001
(Amendments made by section 97(2) of the above Act)

Bill	:	10/2001
First Reading	:	22 February 2001
Second and Third Readings	:	16 March 2001
Commencement	:	11 June 2007 (section 97(2))

**10. 2014 Revised Edition — Statutory Boards (Taxable Services) Act
(Chapter 318)**

Operation : 30 November 2014

**11. 2020 Revised Edition — Statutory Boards
(Taxable Services)
Act 1968**

Operation : 31 December 2021

12. Act 4 of 2008 — Statutes (Miscellaneous Amendments) Act 2008

Bill : 49/2007

First Reading : 12 November 2007

Second and Third Readings : 22 January 2008

Commencement : 1 April 2024

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)