



REPUBLIC OF SINGAPORE

GOVERNMENT GAZETTE

BILLS SUPPLEMENT

Published by Authority

NO. 36]

MONDAY, NOVEMBER 6

[2023

First published in the *Government Gazette*, Electronic Edition, on 6 November 2023 at 5 pm.

Notification No. B 36 — The Statutes (Miscellaneous Amendments) Bill is published for general information. It was introduced in Parliament on 6 November 2023.

Statutes

(Miscellaneous Amendments) Bill

Bill No. 36/2023.

Read the first time on 6 November 2023.

A BILL

i n t i t u l e d

An Act to make miscellaneous amendments to certain Acts.

Be it enacted by the President with the advice and consent of the Parliament of Singapore, as follows:

Short title and commencement

1. This Act is the Statutes (Miscellaneous Amendments) Act 2023 and comes into operation on a date that the Minister appoints by notification in the *Gazette*.

5 **Amendment of Business Names Registration Act 2014**

2. In the Business Names Registration Act 2014 —

(a) in section 12(2), replace “regulations made under section 77(1)(e)” with “section 9A”; and

10 (b) in section 24(1), replace “section 14 or 23” with “section 12(2), 14 or 23”.

Amendment of Development Fund Act 1959

3. In the Development Fund Act 1959 —

(a) in section 4(1) and (2), delete “under his hand”; and

(b) in section 6(2), replace “section 4(1)” with “section 4(2)”.

15 **Amendment of Financial Procedure Act 1966**

4. In the Financial Procedure Act 1966, in the following provisions, delete “under his or her hand”:

Section 12(2), (3)(a) and (b) and (4)

Section 13

20 Section 17(3) and (4).

Amendment of Insolvency, Restructuring and Dissolution Act 2018

5. In the Insolvency, Restructuring and Dissolution Act 2018 —

25 (a) in section 16(4)(a), replace “a Deputy Official Assignee, such number of” with “such number of Deputy Official Assignees,”;

(b) in section 16(4)(b), replace “the Deputy Official Assignee and any” with “any Deputy Official Assignee,”;

- (c) in section 17(4)(a), replace “a Deputy Official Receiver, such number of” with “such number of Deputy Official Receivers,”; and
- (d) in section 17(4)(b), replace “the Deputy Official Receiver and any” with “any Deputy Official Receiver,”.

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Amendment of Property Tax Act 1960

6. In the Property Tax Act 1960 —

- (a) in section 20A(2), after “section 20(1)”, insert “, or within such further period as the Chief Assessor may allow”;
- (b) in section 22(2), after “such notice,”, insert “or within such further period as the Comptroller may allow,”;
- (c) in section 23, after subsection (7), insert —

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“(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.”;

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- (d) replace section 24 with —

“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.”;

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- (e) replace section 26 with —

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

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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.

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(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.”;

(f) delete section 27;

(g) replace section 29 with —

“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.”;

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(h) replace section 32 with —

“Hearing of appeals

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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.

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(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.

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

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(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.

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(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.”;

(i) replace section 33A with —

“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

(5) In the case in subsection (2)(a), the appeal must be reheard — 10

(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. 15

(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 — 20

(a) any party objects to the remaining members of the Board making the ancillary order; or 25

(b) the order is to be made by only 2 remaining members of the Board and they are unable to reach a unanimous decision.

Hearing of appeal by single member where member becomes unavailable 30

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.”; and

(j) in section 72, replace subsection (1) with —

“(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; 5
- (g) providing that the Chairperson or a Deputy Chairperson of the Board may issue directions for carrying out any regulations; 10
- (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; 15
- (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; 20
- (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 25
- (m) generally for the better carrying out of the provisions of this Act.”.

Saving and transitional provisions

7.—(1) Section 26(2) of the Property Tax Act 1960 (as inserted by section 6(e)) also applies in relation to a notice of appeal lodged under section 29(1) of that Act before the date of commencement of section 6(e) and (g), except that the Chairperson of the Valuation Review Board may not exercise the power under section 26(2) of that 30

Act without the consent of the appellant and the Chief Assessor or the Comptroller of Property Tax, as the case may be.

(2) For a period of 2 years after the date of publication in the *Gazette* of the Statutes (Miscellaneous Amendments) Act 2023, the Minister may, by regulations, prescribe such additional provisions of a saving or transitional nature consequent on the enactment of that provision as the Minister may consider necessary or expedient.

EXPLANATORY STATEMENT

This Bill seeks to make various amendments to certain Acts.

Clause 1 relates to the short title and commencement.

Clause 2(a) amends section 12(2) of the Business Names Registration Act 2014 to amend a cross reference to a provision in the Central Provident Fund Act 1953, to reflect a change made under the Central Provident Fund (Amendment) Act 2019.

Clause 2(b) amends section 24(1) of the Business Names Registration Act 2014 to allow the Registrar of Business Names to restore a registration that has been cancelled because the person failed to make contributions to the Central Provident Fund as required under section 9A of the Central Provident Fund Act 1953.

Clause 3(a) amends section 4 of the Development Fund Act 1959 to provide that the warrant representing the Minister's authorisation under that section need not be made under his or her hand.

Clause 3(b) amends section 6(2) of the Development Fund Act 1959 to make a technical correction.

Clause 4 amends sections 12, 13 and 17 of the Financial Procedure Act 1966 to provide that the warrant representing the Minister's authorisation under those sections need not be made under his or her hand.

Clause 5 amends sections 16(4) and 17(4) of the Insolvency, Restructuring and Dissolution Act 2018 to allow the Minister to appoint more than one Deputy Official Assignee and more than one Deputy Official Receiver.

Clause 6(a) amends section 20A(2) of the Property Tax Act 1960 to enable the Chief Assessor to extend the period in that provision within which an objection to an amendment made to the Valuation List may be made.

Clause 6(b) amends section 22(2) of the Property Tax Act 1960 to enable the Comptroller of Property Tax to extend the period in that provision within which a notice of objection to a demand for the payment of tax may be given.

Clause 6(c) amends section 23 of the Property Tax Act 1960 to enable a temporary Chairperson to be appointed during the temporary incapacity or absence of the Chairperson of the Valuation Review Board (the Board).

Clause 6(d) replaces section 24 of the Property Tax Act 1960. The new section 24 omits the reference to “salaries” as members of the Board are not paid salaries for serving on the Board.

Clause 6(e) replaces section 26 of the Property Tax Act 1960. The new section 26 provides that besides appointing a committee of at least 3 members, the Chairperson of the Board may appoint a single member to hear appeals in a particular case. For example, the Chairperson may appoint a single member if an appeal does not involve any complex issue.

Clause 6(f) deletes section 27 of the Property Tax Act 1960. Matters of a procedural nature, such as who presides at Board meetings, are intended to be prescribed by regulations made under the amended section 72 of that Act.

Clause 6(g) replaces section 29 of the Property Tax Act 1960 to provide that the form of the notice of appeal and the manner of lodgment are to be prescribed by regulations made under the amended section 72 of that Act.

Clause 6(h) replaces section 32 of the Property Tax Act 1960 to align its drafting with corresponding provisions in the Goods and Services Tax Act 1993 and the Income Tax Act 1947, and to enable regulations to be made for proceedings before the Board to be conducted through electronic means in specified circumstances.

Clause 6(i) replaces section 33A, and enacts a new section 33B, of the Property Tax Act 1960.

The new section 33A provides that, where a member of the Board becomes unavailable to hear an appeal or to make any ancillary order (such as an order on costs), the remaining members of the Board may hear the appeal or make the order unless any party objects.

The new section 33B deals with the case where an appeal is before a single member of the Board and the member becomes unavailable. The Chairperson of the Board is to appoint a new member who may continue to hear and determine the appeal or to make an ancillary order. The new member so appointed must rehear the appeal if a party objects to the proceedings continuing before the member, or the member decides that it is in the interests of justice for the appeal to be reheard.

Clause 6(j) replaces section 72(1) of the Property Tax Act 1960 to expand the scope of the regulation-making power to include, among other things, a power to

make regulations to deal with objections of the appointment of a member hearing an appeal, to provide for certain matters relating to appeals to and proceedings before the Board, and to enable directions to be issued for the carrying out of the regulations.

Clause 7 provides for a saving provision arising from the insertion of the new section 26(2) of the Property Tax Act 1960. The clause also enables the Minister to make other saving and transitional provisions by regulations.

EXPENDITURE OF PUBLIC MONEY

This Bill will not involve the Government in any extra financial expenditure.
