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INCOME TAX ACT
(CHAPTER 134)

INCOME TAX
(BAIL AND PERSONAL BOND)
RULES 2019

ARRANGEMENT OF RULES

Rule

1. Citation and commencement
2. Definition
3. When person may be released on bail or personal bond
4. Bond to be executed
5. Duties of surety
6. Amount of bond
7. Person to be released
8. Procedure on forfeiture of bond
9. Appeal from orders
10. Power to direct Magistrate's Court to exercise powers under rule 8

In exercise of the powers conferred by section 7 of the Income Tax Act, the Minister for Finance makes the following Rules:

Citation and commencement

1. These Rules are the Income Tax (Bail and Personal Bond) Rules 2019 and come into operation on 20 August 2019.

Definition

2. In these Rules, unless the context otherwise requires, "released person" means any person who is released on bail or on the person's personal bond.

When person may be released on bail or personal bond

3.—(1) When any person is arrested by the Comptroller or a specially authorised officer (called in these Rules an arresting officer) and the person is prepared at any time to give bail in accordance with rule 4, the person must be released on bail by a Magistrate or the arresting officer.

(2) Instead of taking bail from the person, the Magistrate or arresting officer may release the person if the person signs a personal bond without any surety in accordance with rule 4.

Bond to be executed

4.—(1) Before any person is released on bail, a bond for such sum of money as a Magistrate or an arresting officer thinks sufficient must be executed by the person and every surety required by the Magistrate or arresting officer to execute the bond.

(2) Before any person is released on personal bond without any surety, the person must —

- (a) execute a bond for such sum of money as a Magistrate or an arresting officer thinks sufficient; and
- (b) provide such security as may be required by the Magistrate or arresting officer.

(3) The Magistrate or arresting officer may impose such conditions as he or she thinks necessary before releasing a person on bail or on personal bond.

(4) Without affecting paragraph (3) and unless the Magistrate or arresting officer specifies otherwise, it is a condition of the bond executed under paragraph (1) or (2) that the released person —

- (a) must provide an address where the released person can be served with any notice, direction or other document under the Act;
- (b) must surrender to custody on the day and at the time and place appointed for the released person to do so;

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- (c) must make himself or herself available for investigations or attend court on the day and at the time and place mentioned in the bond, or on such other day or at such other time and place as may be required by the Magistrate or arresting officer, and continue so to attend until otherwise directed by the Magistrate or arresting officer;
 - (d) must, if so required by the Magistrate or arresting officer, attend when called upon by any court to answer any charge;
 - (e) must not, as long as the bond remains in force, proceed beyond the limits of Singapore without the permission of the Magistrate or arresting officer;
 - (f) must not commit any offence while released on bail or on personal bond; and
 - (g) must not interfere with any witness or otherwise obstruct the course of justice whether in relation to the released person or any other person.

(5) Any permission granted under paragraph (4)(e) must be evidenced by an endorsement on the bond specifying the period of time and the place to which the permission extends.

(6) No such permission may be granted except on the personal application of the released person and in the presence of the released person's surety, if any.

Duties of surety

5. Every surety of a person released on bail must —

- (a) ensure that the released person surrenders to custody, makes himself or herself available for investigations or attends court on the day and at the time and place appointed for the released person to do so;
- (b) keep in daily communication with the released person, and lodge a police report within 24 hours of losing contact with the released person; and

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- (c) ensure that the released person is within Singapore unless the released person has been permitted by the Magistrate or arresting officer mentioned in rule 4(4)(e) to leave Singapore.

Amount of bond

6. The amount of every bond executed under rule 4 must be fixed with due regard to the circumstances of the case as being sufficient to secure the attendance of the released person.

Person to be released

7.—(1) An arrested person must be released by a Magistrate or an arresting officer as soon as the bond has been executed —

- (a) in the case where the person is released on bail, by the person and every surety required by the Magistrate or arresting officer to execute the bond; or
- (b) in the case where the person is released on personal bond, by the person.

(2) Nothing in these Rules requires the release of any person liable to be arrested for some matter other than that in respect of which the bond was executed.

Procedure on forfeiture of bond

8.—(1) Section 107 of the Criminal Procedure Code (Cap. 68) applies in a case where a released person bound by a personal bond executed under rule 4(2), fails to surrender to custody, make himself or herself available for investigations, or attend court on the day and at the time and place appointed for him or her to do so.

(2) Section 107A of the Criminal Procedure Code applies in a case where a released person for whose appearance a bond was executed by the released person and one or more sureties under rule 4(1), fails to surrender to custody, make himself or herself available for investigations, or attend court on the day and at the time and place appointed for him or her to do so.

Appeal from orders

9. Section 108 of the Criminal Procedure Code applies to any order made under rule 8 by a District Court or Magistrate's Court.

Power to direct Magistrate's Court to exercise powers under rule 8

10. A District Court may direct any Magistrate's Court to exercise the court's powers of forfeiture under rule 8 in respect of a bond to appear before the District Court in accordance with section 109 of the Criminal Procedure Code.

Made on 16 August 2019.

TAN CHING YEE
*Permanent Secretary,
Ministry of Finance,
Singapore.*

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(To be presented to Parliament under section 7(2) of the Income Tax Act).