
First published in the *Government Gazette*, Electronic Edition, on 27 August 2019 at 5 pm.

No. S 572

PROPERTY TAX ACT
(CHAPTER 254)

VALUATION REVIEW BOARD
(APPEALS PROCEDURE) (AMENDMENT)
REGULATIONS 2019

In exercise of the powers conferred by section 72(1) of the Property Tax Act, the Minister for Finance makes the following Regulations:

Citation and commencement

1. These Regulations are the Valuation Review Board (Appeals Procedure) (Amendment) Regulations 2019 and come into operation on 2 September 2019.

Amendment of regulation 3

2. Regulation 3 of the Valuation Review Board (Appeals Procedure) Regulations (Rg 2) (called in these Regulations the principal Regulations) is amended by inserting, immediately after paragraph (1), the following paragraphs:

“(1A) The fee mentioned in paragraph (1)(d) must be paid to the secretary, in the manner directed by the secretary, at the time the notice of appeal is lodged under paragraph (1).

(1B) Where —

(a) a cheque or any other authorisation for the payment of the fee mentioned in paragraph (1)(d) is subsequently dishonoured or revoked; and

(b) payment of the fee is not received by the secretary within 7 days after the date the appellant is notified of such dishonour or revocation,

the notice of appeal is deemed as not having been lodged.”.

Amendment of regulation 8

3. Regulation 8 of the principal Regulations is amended by inserting, immediately after paragraph (5), the following paragraphs:

“(6) The fee mentioned in paragraph (4)(a) must be paid to the secretary, in the manner directed by the secretary, at the time the notification is given under paragraph (1).

(7) The amount of any expenses mentioned in paragraph (4)(b), and the deposit mentioned in paragraph (5), must be paid to the secretary in the manner directed by the secretary.

(8) Where —

(a) a cheque or any other authorisation for the payment of the fee mentioned in paragraph (4)(a) is subsequently dishonoured or revoked; and

(b) payment of the fee is not received by the secretary within 7 days after the date the appellant is notified of such dishonour or revocation,

the notification is deemed as not having been given.”.

Amendment of First Schedule

4. The First Schedule to the principal Regulations is amended by deleting paragraph 7 under the heading “INSTRUCTIONS TO APPELLANTS”.

*[G.N. Nos. S 22/95; S 568/2001; S 209/2003; S 811/2004;
S 839/2013; S 124/2014; S 579/2014]*

Made on 19 August 2019.

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[MF R43.002.0004 v.9; AG/LEGIS/SL/254/2015/3 Vol. 1]