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## No. S 751

# PROPERTY TAX ACT 1960

## PROPERTY TAX (NOTICE TO ATTEND COURT) REGULATIONS 2023

### ARRANGEMENT OF REGULATIONS

#### Regulation

1. Citation and commencement
  2. Prescribed information
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In exercise of the powers conferred by section 72(1) of the Property Tax Act 1960, the Minister for Finance makes the following Regulations:

#### **Citation and commencement**

1. These Regulations are the Property Tax (Notice to Attend Court) Regulations 2023 and come into operation on 1 January 2024.

#### **Prescribed information**

2. A notice served on a person to attend court under section 68A of the Act must contain the following information:

- (a) the name, identification number and address of the person;
- (b) the offence that the person is alleged to have committed;
- (c) the sentence provided under the Act for that offence;
- (d) the date and time at which the person must attend court and the description of the court;
- (e) the consequence under section 68A(5) of the Act if the person fails to comply with the notice;
- (f) the name and designation of the person issuing the notice.

Made on 8 November 2023.

LAI WEI LIN  
*Second Permanent Secretary,  
Ministry of Finance,  
Singapore.*

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