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No. S 839

PROPERTY TAX ACT
(CHAPTER 254)

VALUATION REVIEW BOARD (APPEALS PROCEDURE)
(AMENDMENT) REGULATIONS 2013

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

Citation and commencement

1. These Regulations may be cited as the Valuation Review Board (Appeals Procedure) (Amendment) Regulations 2013 and shall come into operation on 1st January 2014.

Amendment of regulation 2

2. Regulation 2 of the Valuation Review Board (Appeals Procedure) Regulations (Rg 2) (referred to in these Regulations as the principal Regulations) is amended by deleting the definition of “clerk” and substituting the following definition:

“ “secretary” means the secretary of the Board appointed under section 25 of the Act.”.

Amendment of regulation 3

3. Regulation 3(1) of the principal Regulations is amended by deleting the words “lodged with the clerk, within 21 days” in sub-paragraph (c) and substituting the words “lodged with the secretary, within 30 days”.

Amendment of First Schedule

4. The First Schedule to the principal Regulations is amended —
(a) by deleting paragraph 4 under the heading “INSTRUCTIONS TO APPELLANTS” and substituting the following paragraph:

“4. Notices of appeal must reach the Valuation Review Board (the Board) at the address stated below within 30 days after service of the notice conveying the Chief Assessor’s or the Comptroller’s decision.

Secretary
Valuation Review Board
1 Supreme Court Lane #B1-03
Supreme Court
Singapore 178879
Tel. No.: 63327814 ”;

(b) by deleting paragraph 6 under the heading “INSTRUCTIONS TO APPELLANTS” and substituting the following paragraph:

“6. A filing fee is payable for each appeal lodged with the Board in accordance with the Second Schedule to the Valuation Review Board (Appeals Procedure) Regulations (Rg 2). An extract of the Second Schedule is reproduced for your information.

“*Filing each notice of appeal in respect of —*

(a) *any residential premises where the \$50 tax payable per annum has been computed at the tax rates specified in Part I of the Schedule to the Property Tax (Rates for Residential Premises) Order 2013 (G.N. No. S 691/2013)*

(b) *any property other than that specified \$200.” ”; and in paragraph (a)*

(c) by deleting paragraph 8 under the heading “INSTRUCTIONS TO APPELLANTS” and substituting the following paragraph:

“8. Appellant will be notified by the Board on the submission of documents and the date of hearing.

NOTE: Section 33 of the Property Tax Act provides:

“33.—(1) ...

(2) The costs of an appeal to the Board under this Act shall be in the discretion of the Board and shall either be fixed by the Board or, on the order of the Board, be taxed by the Registrar, Deputy Registrar or an Assistant Registrar of the Supreme Court or the Subordinate Courts in accordance with the regulations made under section 72(1).

(3) Where the Board awards costs against an appellant, such costs shall be added to any tax payable by the appellant and be recoverable as if it were part of the tax payable in respect of the property.

(4)..."”.

Amendment of Second Schedule

5. The Second Schedule to the principal Regulations is amended by deleting paragraph (a) and substituting the following paragraph:

“(a) any residential premises where the tax payable per annum has been computed at the tax rates specified in Part I of the Schedule to the Property Tax (Rates for Residential Premises) Order 2013 (G.N. No. S 691/2013)

Miscellaneous amendment

6. The principal Regulations are amended by deleting the word “clerk” in the following provisions and substituting in each case the word “secretary”:

Regulations 4(1) and (2), 8(1) to (5), 10 and 14(2)(a).

Savings

7. Notwithstanding anything in these Regulations, the principal Regulations in force immediately before 1st January 2014 shall continue to apply to any notice of appeal lodged in relation to a written notice of the decision of the Chief Assessor or the Comptroller that is served before that date.

[G.N. Nos. S 22/95; S 568/2001; S 209/2003; S 811/2004]

Made this 27th day of December 2013.

LIM SOO HOON
Permanent Secretary
(Finance) (Performance),
Ministry of Finance,
Singapore.