

FEES ACT
(CHAPTER 106, SECTIONS 2 AND 9)

FEES (PROPERTY TAX) ORDER

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation
 2. Definition
 3. Fees
 4. Remission
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The Schedule
-

[1st February 1992]

Citation

1. This Order may be cited as the Fees (Property Tax) Order.

Definition

2. In this Order, “Valuation List” has the same meaning as in the Property Tax Act (Cap. 254).

Fees

3. There shall be leviable in respect of the matters set out in the first column of the Schedule, the fees set out opposite thereto in the second column thereof.

Remission

4. The Comptroller of Property Tax, may in his discretion, waive, reduce or remit wholly or in part the fees payable under this Order.

Forms

5. The Comptroller of Property Tax may prescribe such forms as may be necessary for carrying out the purposes of this Order.

THE SCHEDULE

<i>First column</i>	<i>Second column</i>
(1) For visual inspection through video display unit of —	
(a) the current Valuation List; or	
(b) a lapsed Valuation List which was in force on 31 December of any of the 5 years immediately preceding the year in which the inspection is carried out ...	\$2.50 per property tax account.
	<i>[S 207/96 wef 10/5/96]</i>
	<i>[S 545/2002 wef 21/10/2002]</i>
	<i>[S 56/2015 wef 02/02/2015]</i>
(2) (a) For a visual inspection of any lapsed Valuation List on a microfiche or a microfilm roll ...	\$11 per microfiche or per roll of microfilm.
(b) For a visual inspection of any lapsed Valuation List where a microfilm in respect of any property in any lapsed Valuation List is not available ...	\$11 per volume of Valuation List.
(3) (a) For information, supplied through electronic means, on one or more of the following items relating to each property tax account in the current Valuation List:	
(i) name of owner	
(ii) annual value	
(iii) house number and street name	
(iv) as to whether Notices have been served under section 20(2) or 22(1) of the Property Tax Act (Cap. 254)	\$47 per property tax account.
	<i>[S 108/98 wef 1/4/98]</i>
(v) the tax rate	
(vi) the amount of property tax due and outstanding	

THE SCHEDULE — *continued*

<i>First column</i>	<i>Second column</i>
(b) For the same information in paragraph (a) supplied verbally or in written form ...	\$65 per property tax account.
(4) (a) For written or verbal information on one or more of the following items relating to each property tax account in one lapsed Valuation List which was in force on 31 December of any year other than the 5 years immediately preceding the year in which the information is requested:	
(i) name of owner	
(ii) annual value	
(iii) house number and street name	\$20 per property tax account.
(iv) [<i>Deleted by S 56/2015 wef 02/02/2015</i>]	
(b) For the second and subsequent lapsed Valuation List (being one referred to in paragraph (a)) where written or verbal information relating to the same property is derived from more than one lapsed Valuation List ...	\$20 per property tax account.
(5) [<i>Deleted by S 625/2002, wef 01/01/2003</i>]	
(6) [<i>Deleted by S 127/2012 wef 01/04/2012</i>]	
(7) (a) For each search of document ...	\$18 per document.
(b) For the supply of a certified copy of each page of the document ...	\$3 per page.
(c) For the supply of a copy of each page of any document ...	30 cents per page.
(8) For the preparation work by the following officers for the purpose of attendance in court in each subpoena:	
(i) Superscale officer	\$1,000 per subpoena.
(ii) Division I officer	\$600 per subpoena.
(iii) Division II officer	\$30 per subpoena.
(iv) Division III officer	\$25 per subpoena.

THE SCHEDULE — *continued*

<i>First column</i>	<i>Second column</i>
(v) Division IV officer	\$10 per subpoena.
	<i>[S 56/2015 wef 02/02/2015]</i>
	<i>[S 780/2013 wef 23/12/2013]</i>

LEGISLATIVE HISTORY
FEES (PROPERTY TAX) ORDER
(CHAPTER 106, O 34)

This Legislative History is provided for the convenience of users of the Fees (Property Tax) Order. It is not part of this Order.

1. G. N. No. S 37/1992 — Fees (Property Tax) Order 1992

Date of commencement : Date not available

2. 1992 Revised Edition — Fees (Property Tax) Order

Date of operation : 25 March 1992

3. G. N. No. S 85/1993

Date of commencement : Date not available

4. G. N. No. S 106/1995

Date of commencement : Date not available

5. G. N. No. S 207/1996 — Fees (Property Tax) (Amendment) Order 1996

Date of commencement : 10 May 1996

6. G. N. No. S 108/1998 — Fees (Property Tax) (Amendment) Order 1998

Date of commencement : 1 April 1998

7. G. N. No. S 545/2002 — Fees (Property Tax) (Amendment) Order 2002

Date of commencement : 21 October 2002

**8. G. N. No. S 625/2002 — Fees (Property Tax) (Amendment No. 2)
Order 2002**

Date of commencement : 1 January 2003

9. 1993 Revised Edition — Fees (Property Tax) Order 1993

Date of operation : 31 December 9999

10. G.N. No. S 127/2012 — Fees (Property Tax) (Amendment) Order 2012

Date of commencement : 1 April 2012

11. G.N. No. S 780/2013 — Fees (Property Tax) (Amendment) Order 2013

Date of commencement : 23 December 2013

12. G.N. No. S 56/2015 — Fees (Property Tax) (Amendment) Order 2015

Date of commencement : 2 February 2015