

PROPERTY TAX ACT  
(CHAPTER 254, SECTION 68)

VALUATION REVIEW BOARD (APPEALS PROCEDURE)  
REGULATIONS

ARRANGEMENT OF REGULATIONS

Regulation

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The Schedules
- 

[14th December 1979]

**Citation**

1. These Regulations may be cited as the Valuation Review Board (Appeals Procedure) Regulations.

**Definitions**

2. In these Regulations —

“Board” means the Valuation Review Board constituted under section 23 of the Act and includes any committee of the Board;

*[Deleted by S 839/2013 wef 01/01/2014]*

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

[S 839/2013 wef 01/01/2014]

### Notice of appeal

3.—(1) Every notice of appeal lodged under section 29 of the Act shall —

(a) be in the form set out in the First Schedule;

[S 568/2001 wef 01/12/2001]

[S 22/95 wef 20/01/1995]

(b) be signed by the appellant or his authorised representative;

[S 568/2001 wef 01/12/2001]

(c) be lodged with the secretary, within 30 days after the service of the written notice of the decision of the Chief Assessor or the Comptroller made under section 20A, 22 or 38 of the Act, as the case may be; and

[S 568/2001 wef 01/12/2001]

[S 209/2003 wef 01/01/2003]

[S 839/2013 wef 01/01/2014]

(d) be accompanied by the appropriate fee specified in the Second Schedule.

(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).

[S 572/2019 wef 02/09/2019]

(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.

[S 572/2019 wef 02/09/2019]

(2) Except with the leave of the Board, an appellant shall not be permitted during the hearing of the appeal to rely on any grounds of appeal other than those stated in the notice of appeal lodged under section 29 of the Act.

### **Number of appeal**

4.—(1) Upon receipt of the notice of appeal, the secretary shall affix to the notice an official stamp showing the date on which the notice was received and shall enter the appeal in the list and assign a number thereto, which shall thereafter constitute the title of the appeal.

*[S 839/2013 wef 01/01/2014]*

(2) The secretary shall, after assigning the number of the appeal, inform the appellant of the title of the appeal and shall forward a copy of the notice of appeal to the Chief Assessor or the Comptroller, as the case may be.

*[S 839/2013 wef 01/01/2014]*

### **Statement of contentions or facts**

5.—(1) *[Deleted by S 209/2003 wef 01/01/2003]*

(2) The Board may require an appellant to submit and furnish to the Board, within such time as the Board may determine, a statement setting out the contentions or particulars of any facts which the appellant intends to rely on during the hearing of the appeal, including particulars of comparable rents or sales.

*[S 209/2003 wef 01/01/2003]*

(3) Every statement referred to in paragraph (2) shall be signed by the appellant or his duly authorised representative and except with the leave of the Board the appellant shall not be permitted during the hearing of the appeal to rely on any contentions or facts other than those set out in that statement.

(4) Upon receipt of the statement referred to in paragraph (2), the Board shall forward a copy thereof to the Chief Assessor or the Comptroller, as the case may be, and may require the Chief Assessor or the Comptroller, as the case may be, to submit to the Board within such time as the Board may determine, a response to the statement.

## Meetings of Board

6. The Board shall meet for the purpose of hearing an appeal at such places and times as the Chairman or the Deputy Chairman who is or will be presiding at the hearing of the appeal may determine.

*[S 811/2004 wef 31/12/2004]*

## Procedure

7. Subject to the provisions of the Act and these Regulations, the procedure at the hearing of any proceedings shall be such as the Board may determine.

## Attendance of witness

8.—(1) Any person requiring a witness to be called to give evidence before the Board shall, at least 14 clear days before the day fixed for the hearing, notify the secretary.

*[S 839/2013 wef 01/01/2014]*

(2) Upon receipt of the notification referred to in paragraph (1), the secretary shall request the Registrar of the Supreme Court or the Registrar of the State Courts to issue an order to attend or order to produce documents, as the case may require, under Order 15, Rule 4 of the Rules of Court 2021 (G.N. No. S 914/2021).

*[S 839/2013 wef 01/01/2014]*

*[S 124/2014 wef 07/03/2014]*

*[S 236/2022 wef 01/04/2022]*

(3) The request of the secretary to the Registrar shall specify the documents (if any) that the witness is to produce to the Board.

*[S 839/2013 wef 01/01/2014]*

(4) The person requiring the witness to attend before the Board shall pay to the secretary the amount of —

- (a) the fee required for the sealing of an order to attend court or order to produce documents specified in Part 1 of the Fourth Schedule to the Rules of Court 2021; and

*[S 811/2004 wef 31/12/2004]*

*[S 236/2022 wef 01/04/2022]*

- (b) any expenses incurred by the Court in effecting service of the order to attend or order to produce documents.

*[S 839/2013 wef 01/01/2014]*

*[S 236/2022 wef 01/04/2022]*

(5) The secretary may, at the time the notification referred to in paragraph (1) is made, require the person referred to in paragraph (4) to deposit with him a reasonable sum for the purpose of covering the fees and expenses referred to in paragraph (4).

*[S 839/2013 wef 01/01/2014]*

(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).

*[S 572/2019 wef 02/09/2019]*

(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.

*[S 572/2019 wef 02/09/2019]*

(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.

*[S 572/2019 wef 02/09/2019]*

## **Evidence**

9. Subject to the provisions of these Regulations and of the Evidence Act (Cap. 97) and any other written law relating to evidence —

- (a) the evidence in chief of a witness who will appear as a witness for cross-examination may be given in the form of an affidavit; and

- (b) any fact required to be proved at the hearing of an appeal before the Board shall otherwise be proved by the examination of witnesses orally.

### **Record of proceedings**

10. The secretary shall keep a record of the proceedings of the Board in such form as the Chairman may direct.

*[S 839/2013 wef 01/01/2014]*

### **Record to be signed**

11. The records of the proceedings at the hearing of any appeal shall be signed by the Chairman, the Deputy Chairman or such other member of the Board who presided at the hearing of the appeal, as the case may be.

*[S 811/2004 wef 31/12/2004]*

### **Adjournments**

12. The Board may adjourn a hearing at any time.

### **Further evidence**

13. The Board may at any time before delivering or conveying its decision call for such further evidence or explanations from either party to be given in the presence of the other party as it may consider necessary.

### **Adjournments for purpose of deliberation**

14.—(1) The Board may on the conclusion of the hearing of an appeal adjourn for any period of time for the purpose of considering its decision.

(2) A decision of the Board may —

- (a) be conveyed to the parties concerned by the secretary by rendering a written copy of the decision to them duly signed by all the members of the Board who heard the appeal (including the Chairman or the Deputy Chairman,

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as the case may be, who presided at the hearing of the appeal); or

*[S 839/2013 wef 01/01/2014]*

- (b) at the discretion of the Board, be delivered orally before the parties by the Chairman or the Deputy Chairman, as the case may be, who presided at the hearing of the appeal, or in the absence of the Chairman or the Deputy Chairman, by any member of the Board who heard the appeal,

and it shall not be necessary for all the members of the Board who heard the appeal to reassemble merely for the purpose of delivering a decision.

*[S 811/2004 wef 31/12/2004]*

(3) For the purposes of an appeal to the General Division of the High Court under section 35 of the Act, the time for appeal runs —

- (a) in the case where the decision is delivered orally, from the date the decision is delivered; and
- (b) in all other cases, from the date of the written decision or such other day as the Board decides.

*[S 1073/2020 wef 02/01/2021]*

**15.** *[Deleted by S 568/2001 wef 01/12/2001]*

FIRST SCHEDULE

Regulation 3(1)

APPEAL NO.

PROPERTY TAX ACT  
(CHAPTER 254)

VALUATION REVIEW BOARD  
(APPEALS PROCEDURE) REGULATIONS

NOTICE OF APPEAL UNDER SECTION \*20A/22/38

Property Description: \_\_\_\_\_

Property Tax Account No.: \_\_\_\_\_

Notice No.: \_\_\_\_\_ Notice Date: \_\_\_\_\_

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FIRST SCHEDULE — *continued*

(Please enclose a copy of the Chief Assessor's/Comptroller's Notice and the tax computation)

\*I/We hereby give Notice of Appeal against: (please tick the appropriate box)

- the Chief Assessor's decision to \*disallow/partially allow \*my/our objection under section 20A(3) and propose the annual value of \$ \_\_\_\_\_ w.e.f. \_\_\_\_\_

\*My/Our desired annual value is \$ \_\_\_\_\_ with effect from \_\_\_\_\_

- the Comptroller's decision to \*disallow/partially allow the objection under section 22(3) and recover tax for the period from \_\_\_\_\_ to \_\_\_\_\_

\*My/Our desired period for which tax is payable is from \_\_\_\_\_ to \_\_\_\_\_

- the Comptroller's decision under section \*38 (6)/38 (8) (e)

\*The declaration that I am/we are the agent of \_\_\_\_\_ be cancelled/varied; or

\*My/Our share of the moneys in the \*joint account/proceeds of sale of immovable property should be \$ \_\_\_\_\_.

\*My/Our grounds of appeal against the \*Chief Assessor's/Comptroller's decision are as follows:

(if space provided is insufficient, attach a separate sheet)

**PARTICULARS OF APPELLANT**

Name of Appellant: \_\_\_\_\_

Name of Representative (if any): \_\_\_\_\_

Identification Type of the Representative (if any): \_\_\_\_\_

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FIRST SCHEDULE — *continued*

(fill in '01' for NRIC No. or '06' for ROC No., otherwise see ID box on the right)

ID Box: Identification Type
01. Singapore NRIC (including PR)
05. ROB No. (Business Regn. No.)
06. ROC No. (Company Regn. No.)
26. Law Firm Registration Code

Identification No. of the Representative (if any): \_\_\_\_\_

(for ROC No., please use the 10-digit format which begins with year of registration)

Address of \*Appellant/Representative: \_\_\_\_\_  
\_\_\_\_\_

Contact No.: \_\_\_\_\_

Date of Appeal: \_\_\_\_\_  
\*Appellant's/Representative's Signature

(For instructions on completing this form, see reverse)

\*Delete where inapplicable.

INSTRUCTIONS TO APPELLANTS

1. Every notice of appeal must be submitted in duplicate.
2. Under section 29(2) of the Property Tax Act, every notice of appeal shall state —
  - (a) the grounds on which the appeal is based;
  - (b) the amendments desired; and
  - (c) whether the appellant desires to be heard in person or by an agent authorised by him in writing.
3. Separate forms must be used for appeals against each notice from the Chief Assessor or the Comptroller of Property Tax.
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.

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FIRST SCHEDULE — *continued*

Secretary  
Valuation Review Board  
100 High Street #10-01  
The Treasury  
Singapore 179434  
Tel. No.: 63327323

5. A copy of the Chief Assessor's or the Comptroller's notice (including the tax computation) must be enclosed.

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 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) \$50*

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

7. [*Deleted by S 572/2019 wef 02/09/2019*]

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 State 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.

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FIRST SCHEDULE — *continued*

(4) ...”.

*[S 572/2019 wef 02/09/2019]*

*[S 579/2014 wef 08/09/2014]*

*[S 124/2014 wef 07/03/2014]*

*[S 839/2013 wef 01/01/2014]*

SECOND SCHEDULE

Regulation 3(1)

FEES

Filing each notice of appeal in respect of —

- |   |        |
|---|--------|
| (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) | \$50   |
| (b) any property other than that specified in paragraph (a)   | \$200. |

*[S 839/2013 wef 01/01/2014]*

LEGISLATIVE HISTORY  
VALUATION REVIEW BOARD (APPEALS PROCEDURE)  
REGULATIONS  
(CHAPTER 254, RG 2)

This Legislative History is provided for the convenience of users of the Valuation Review Board (Appeals Procedure) Regulations. It is not part of these Regulations.

**1. G. N. No. S 266/1979 — Valuation Review Board (Appeals Procedure) Regulations 1979**

Date of commencement : Date not available

**2. 1990 Revised Edition — Valuation Review Board (Appeals Procedure) Regulations**

Date of operation : 25 March 1992

**3. G. N. No. S 22/1995 — Valuation Review Board (Appeals Procedure) (Amendment) Regulations 1995**

Date of commencement : 20 January 1995

**4. G. N. No. S 568/2001 — Valuation Review Board (Appeals Procedure) (Amendment) Regulations 2001**

Date of commencement : 1 December 2001

**5. G. N. No. S 209/2003 — Valuation Review Board (Appeals Procedure) (Amendment) Regulations 2003**

Date of commencement : 1 January 2003

**6. G. N. No. S 811/2004 — Valuation Review Board (Appeals Procedure) (Amendment) Regulations 2004**

Date of commencement : 31 December 2004

**7. G.N. No. S 839/2013 — Valuation Review Board (Appeals Procedure) (Amendment) Regulations 2013**

Date of commencement : 1 January 2014

**8. G.N. No. S 124/2014 — Valuation Review Board (Appeals Procedure) (Amendment) Regulations 2014**

Date of commencement : 7 March 2014

**9. G.N. No. S 579/2014 — Valuation Review Board (Appeals Procedure) (Amendment No. 2) Regulations 2014**

Date of commencement : 8 September 2014

**10. G.N. No. S 572/2019 — Valuation Review Board (Appeals Procedure)  
(Amendment) Regulations 2019**

Date of commencement : 2 September 2019

**11. G.N. No. S 1073/2020 — Valuation Review Board (Appeals Procedure)  
(Amendment) Regulations 2020**

Date of commencement : 2 January 2021

**12. G.N. No. S 236/2022 — Valuation Review Board (Appeals Procedure)  
(Amendment) Regulations 2022**

Date of commencement : 1 April 2022