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PROPERTY TAX ACT (CHAPTER 254)

PROPERTY TAX (ELECTRONIC SERVICE) REGULATIONS 2017

ARRANGEMENT OF REGULATIONS

Regulation

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In exercise of the powers conferred by section 66(13) of the Property Tax Act, the Minister for Finance makes the following Regulations:

Citation and commencement

1. These Regulations are the Property Tax (Electronic Service) Regulations 2017 and come into operation on 25 October 2017.

Definitions

2. In these Regulations —

“document” includes a notice and an order;

“general notice” means a notice (by any means) for the general information of the public, of the Comptroller’s proposal to serve one or more documents on specified persons through the electronic service in 2017 and every subsequent year;

“notice of consent”, in relation to a specified person, means a notice given by the person to the Comptroller or Chief Assessor (as the case may be) consenting to the service on the person through the electronic service (in 2017 and every

subsequent year), of every document in a notice of intention given to the person or in a general notice (as the case may be);

“notice of intention” means a notice of the Comptroller’s intention to serve one or more documents on a specified person through the electronic service in 2017 after the expiry of the opt-out period set out in the notice and in every subsequent year;

“notice of refusal”, in relation to a specified person, means a notice given by the person to the Comptroller or Chief Assessor (as the case may be) refusing the service on the person through the electronic service (in 2017 and every subsequent year), of every document in a notice of intention given to the person or in a general notice (as the case may be);

“specified person” means a person who has been assigned an account with the electronic service.

Service through electronic service

3.—(1) Subject to paragraphs (2) and (3), the Comptroller may serve a document on a specified person through the electronic service only if —

- (a) the Comptroller gives a notice of intention to the person and after the expiry of the opt-out period set out in the notice; or
- (b) the Comptroller gives a general notice and after the Comptroller receives a notice of consent from the person.

(2) Subject to paragraph (3), the Comptroller must not serve a document on the specified person through the electronic service if the Comptroller receives a notice of refusal from the person, unless the Comptroller subsequently receives a notice of consent from the person.

(3) Where the Comptroller receives the notice of refusal from the specified person —

- (a) after the expiry of the opt-out period set out in the notice of intention given to the person; or

(b) after having received a notice of consent from the person, the Comptroller may serve the document on the person through the electronic service before the time the Comptroller gives effect to the notice of refusal under paragraph (7).

(4) For the purpose of paragraph (1)(a), a notice of intention —

- (a) must be given in such manner as the Comptroller reasonably believes will bring it to the attention of the specified person;
- (b) must state that the person may refuse to be served the document through the electronic service by giving a notice of refusal to the Comptroller; and
- (c) must state that if the Comptroller does not receive a notice of refusal from the person within the period set out in the notice of intention (called in these Regulations the opt-out period), then the Comptroller may serve the document on the person through the electronic service in 2017 after the expiry of the opt-out period and in every subsequent year.

(5) The opt-out period set out in the notice of intention must be at least 14 days after the notice is given to the specified person.

(6) For the purposes of paragraphs (1)(b), (2), (3) and (4), a notice of refusal or a notice of consent —

- (a) must be in the form approved by the Comptroller; and
- (b) must be received by the Comptroller through the electronic service or in any other manner specified by the Comptroller.

(7) For the purposes of paragraphs (1)(b), (2) and (3), where the Comptroller receives —

- (a) a notice of refusal under paragraph (3); or
- (b) a notice of consent,

the Comptroller must give effect to such notice no later than 7 days after the Comptroller receives the notice.

(8) The Comptroller may, in any particular case, extend the opt-out period and where the Comptroller does so, references in this regulation to that period are to be read as references to the period so extended.

(9) This regulation applies in relation to the Chief Assessor as it applies in relation to the Comptroller.

Made on 25 October 2017.

TAN CHING YEE
*Permanent Secretary,
Ministry of Finance,
Singapore.*

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