

**SUPREME COURT OF JUDICATURE ACT  
(CHAPTER 322, SECTION 80)**

**SUPREME COURT (ESTATE DUTY ACT) RULES**

**ARRANGEMENT OF RULES**

**Rule**

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[1st January 2006]

**Citation**

1. These Rules may be cited as the Supreme Court (Estate Duty Act) Rules.

**Definitions**

2. In these Rules, “Commissioner” and “executor” shall have the same meanings as in the Estate Duty Act (Cap. 96).

**Application by way of originating application**

3. Every application to the Supreme Court by an executor or other accountable person aggrieved within the meaning of section 47(1) of the Estate Duty Act (Cap. 96) shall be —

- (a) by way of an originating application supported by an affidavit; and

[S 191/2022 wef 01/04/2022]

- (b) intituled as follows:

“In the matter of the Estate Duty Act (Chapter 96), section 47 and In the matter of the Estate of . . . deceased”.

[S 191/2022 wef 01/04/2022]

### **Particulars of affidavit in support of application**

4.—(1) The affidavit supporting the application shall —

- (a) state shortly the circumstances in which the application arises; and
- (b) state specifically the several grounds upon which the applicant contends that the certificate or claim or refusal by the Commissioner was erroneous.

(2) If the applicant contends that the value put upon any property by the Commissioner is excessive, he shall therein identify the property and state the value which he contends should be put upon that property.

### **Grounds of appeal**

5. Subject to rule 9, the applicant shall not at the hearing be allowed to rely upon any ground of appeal not specifically set forth in the affidavit.

### **Persons to be served**

6. Divisions 1 and 3 of Order 6 and Order 4, Rule 6(4) and (5) of the Rules of Court 2021 (G.N. No. S 914/2021) shall apply to all applications under rule 3, and the persons to be served shall ordinarily be —

- (a) the Commissioner; and
- (b) where the application is made by an accountable person other than the executor —

- (i) the executor; and
- (ii) any person interested in the subject-matter of the application whose interest is not sufficiently represented by the executor or other accountable person.

[S 191/2022 wef 01/04/2022]

### **Matter deemed completely at issue upon filing and serving of application**

7. Upon the filing of the application and its supporting affidavit and the service of a copy each thereof upon the Commissioner and upon the other persons mentioned in rule 6 (if any), the matter shall be deemed to be completely at issue, and, within 7 days thereafter the applicant, or in default thereof the Commissioner, may enter the application for hearing in the trial list of the Supreme Court and serve notice of trial upon the Commissioner or the applicant, as the case may be, and upon the other persons (if any) served with the application.

### **Evidence as to value of property to be oral**

8.—(1) When the application raises any question of the over-valuation of any property by the Commissioner, the evidence at the hearing as to value shall, unless by consent or otherwise ordered, be oral.

(2) In any other case the evidence shall, unless by consent or otherwise ordered, be by affidavit.

### **Amendment of application**

9. The Court or a Judge may, at any time before or at the hearing, allow the applicant to amend his application upon such terms as the Court or Judge may think right.

### **Originating application to be deemed pleading**

10. Order 9, Rule 16 of the Rules of Court 2021 shall apply to the originating application by which an application under rule 3 is made,

and the originating application shall be deemed to be a pleading within that Rule.

*[S 191/2022 wef 01/04/2022]*

**Application without payment or part payment**

**11.** Applications under section 47(3) of the Estate Duty Act (Cap. 96) for permission to bring an application under section 47 (1) of that Act without payment or on part payment only of the duty, shall be by summons before a Judge in Chambers and the applicant shall deliver to the Commissioner, with the summons, a copy of any affidavit which the applicant intends to use at the hearing of the summons.

*[G.N. No. S 807/2005]*

*[S 191/2022 wef 01/04/2022]*

LEGISLATIVE HISTORY  
SUPREME COURT (ESTATE DUTY ACT) RULES  
(CHAPTER 322, R 1)

This Legislative History is provided for the convenience of users of the Supreme Court (Estate Duty Act) Rules. It is not part of this Act.

**1. G. N. No. 1029/1931 — Supreme Court (Estate Duty Act) Rules 1931**

Date of commencement : 22 May 1931

**2. 1990 Revised Edition — Supreme Court (Estate Duty Act) Rules**

Date of operation : 25 March 1992

**3. 1997 Revised Edition — Supreme Court (Estate Duty Act) Rules**

Date of operation : 26 September 1997

**4. G. N. No. S 807/2005 — Supreme Court (Estate Duty Act) Rules 2005**

Date of commencement : 1 January 2006

**5. 2007 Revised Edition — Supreme Court (Estate Duty Act) Rules**

Date of operation : 1 October 2007

**6. G.N. No. S 191/2022 — Supreme Court (Estate Duty Act) (Amendment) Rules 2022**

Date of commencement : 1 April 2022