

COVID-19 (Temporary Measures) (Valuation Review Panel) Regulations 2020

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COVID-19 (TEMPORARY MEASURES) ACT 2020
(ACT 14 OF 2020)

COVID-19 (TEMPORARY MEASURES)
(VALUATION REVIEW PANEL)
REGULATIONS 2020

In exercise of the powers conferred by section 32 of the COVID-19 (Temporary Measures) Act 2020, the Minister for Finance makes the following Regulations:

PART 1

PRELIMINARY

Citation and commencement

1. These Regulations are the COVID-19 (Temporary Measures) (Valuation Review Panel) Regulations 2020 and come into operation on 15 July 2020.

Definitions

2. In these Regulations —

“additional rental relief” and “rental relief” have the meanings given by regulation 2(1) of the PTR Regulations;

[S 1020/2020 wef 19/12/2020]

“Applicant” means the owner or tenant (as the case may be) who lodges an Application;

“Application” means an Application lodged under regulation 6;

“Authority” means the Inland Revenue Authority of Singapore established under the Inland Revenue Authority of Singapore Act (Cap. 138A);

[S 1020/2020 wef 19/12/2020]

“benefit”, in relation to any property, means the reduction in property tax on the property under one or more remissions relating to the property;

“Board” means the Valuation Review Board appointed under Part IV of the Property Tax Act (Cap. 254);

“Chairman” means the Chairman of the Board appointed under section 23(5) of the Property Tax Act;

“Comptroller” means the Comptroller of Property Tax appointed under section 3(1) of the Property Tax Act (Cap. 254);

[S 1020/2020 wef 19/12/2020]

“Deputy Chairman” means a Deputy Chairman of the Board appointed under section 23(5) of the Property Tax Act;

“legal representative” means an advocate and solicitor named in the register of practitioners and having in force a practising certificate issued under the Legal Profession Act (Cap. 161);

“MOF website” means the website at <http://www.mof.gov.sg> or any other online location specified on that website for the purposes of these Regulations;

“Panel” means the Valuation Review Panel appointed under section 30(2) of the Act to hear and determine any dispute under an Application;

“party” means either the Applicant or the Respondent, as the case may be;

“presiding member” means —

(a) for a Panel comprising a single member, that member; and

(b) for a Panel comprising 3 members, the member mentioned in regulation 4(3)(a) as the member to preside;

“PTO” and “PTO chain” have the meanings given by section 19B(1) of the Act;

[S 1020/2020 wef 19/12/2020]

“PTR Regulations” means the COVID-19 (Temporary Measures) (Transfer of Benefit of Property Tax Remission) Regulations 2020 (G.N. No. S 375/2020);

[S 1020/2020 wef 19/12/2020]

“remission” means any prescribed remission mentioned in section 29 of the Act;

“Reply” means a reply to a Response;

“Respondent” means the owner or tenant (as the case may be) against whom an Application is lodged;

“Response” means a response to an Application;

“Secretary” means the Secretary appointed under regulation 3.

PART 2

APPOINTMENT OF SECRETARY AND VALUATION REVIEW PANEL