

# **Valuation Review Board (Appeals Procedure) Regulations**

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## Legislative History

### PROPERTY TAX ACT (CHAPTER 254, SECTION 68)

#### VALUATION REVIEW BOARD (APPEALS PROCEDURE) REGULATIONS

Rg 2

REVISED EDITION 1990

(25th March 1992)

[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 a writ of subpoena ad testificandum or duces tecum, as the case may require, under Order 38 of the Rules of Court (Cap. 322, R 5).

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

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

(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 issue of a writ of subpoena specified in Appendix B to the Rules of Court; and

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

- (b) any expenses incurred by the Court in effecting service of the writ of subpoena.

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

(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**