

Inland Revenue Authority of Singapore Act 1992
(No. 25 of 1992)

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**REPUBLIC OF SINGAPORE
GOVERNMENT GAZETTE
ACTS SUPPLEMENT**

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The following Act was passed by Parliament on 31st July 1992 and assented to by the President on 13th August 1992:—

INLAND REVENUE AUTHORITY OF SINGAPORE ACT 1992

(No. 25 of 1992)

I assent.

WEE KIM WEE
President.
13th August 1992.

Date of Commencement: 1st September 1992

An Act to establish and incorporate the Inland Revenue Authority of Singapore, to provide for its functions and powers, and for matters connected therewith.

Be it enacted by the President with the advice and consent of the Parliament of Singapore, as follows:

PART I

PRELIMINARY

Short title and commencement

1. This Act may be cited as the Inland Revenue Authority of Singapore Act 1992 and shall come into operation on such date as the Minister may, by notification in the *Gazette*, appoint.

Interpretation

2. In this Act, unless the context otherwise requires —

“appointed day” means the date of commencement of this Act;

“Authority” means the Inland Revenue Authority of Singapore established under section 3;

“Chairman” means the Chairman of the Authority and includes any temporary Chairman of the Authority;

“chief executive officer” means the chief executive officer of the Authority and includes any person acting in that capacity;

“Deputy Chairman” means the Deputy Chairman of the Authority and includes any temporary Deputy Chairman of the Authority;

“member” means a member of the Authority.

PART II

ESTABLISHMENT, INCORPORATION AND CONSTITUTION OF AUTHORITY

Establishment and incorporation of Inland Revenue Authority of Singapore

3. There is hereby established a body to be known as the Inland Revenue Authority of Singapore which shall be a body corporate with perpetual succession and a common seal and shall, by that name, be capable of —

- (a) suing and being sued;
- (b) acquiring, owning, holding and developing or disposing of property, both movable and immovable; and
- (c) doing and suffering such other acts or things as bodies corporate may lawfully do and suffer.

Common seal

4.—(1) All deeds and other documents requiring the seal of the Authority shall be sealed with the common seal of the Authority and such instruments to which the common seal is affixed shall be signed by any two members generally or specially authorised by the Authority for the purpose or by one member and the chief executive officer.

(2) All courts, judges and persons acting judicially shall take judicial notice of the common seal of the Authority affixed to any document and shall presume that it was duly affixed.

Constitution of Authority

5.—(1) The Authority shall consist of —

- (a) the Minister who shall be the Chairman; and
- (b) not less than 4 nor more than 6 other members as the Minister may from time to time determine.

(2) The First Schedule shall have effect with respect to the Authority, its members and proceedings.

PART III

FUNCTIONS AND POWERS OF AUTHORITY