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## BILLS SUPPLEMENT

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**Notification No. B 35** — The Property Tax (Amendment) Bill is published for general information. It was introduced in Parliament on 11 September 2017.



# **Property Tax (Amendment) Bill**

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**Bill No. 35/2017.**

*Read the first time on 11 September 2017.*

A BILL

*i n t i t u l e d*

An Act to amend the Property Tax Act (Chapter 254 of the 2005 Revised Edition).

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

## Short title

1. This Act is the Property Tax (Amendment) Act 2017.

## Amendment of section 33

2. Section 33(1) of the Property Tax Act (called in this Act the principal Act) is amended by deleting the word “proposal” in paragraph (b) and substituting the word “decision”.

## New section 33A

3. The principal Act is amended by inserting, immediately after section 33, the following section:

### “Hearing of appeal in absence of member of Board

33A.—(1) Despite anything to the contrary in this Part, if, in the course of any appeal, or, in the case of a reserved judgment in any appeal, at any time before delivery of the judgment, any member of the Board hearing the appeal resigns or is unable, through illness or any other cause, to continue to hear or to determine the appeal, the remaining members of the Board (if 2 or more) must hear and determine the appeal unless the parties object.

(2) In subsection (1), the Board is deemed to be duly constituted for the purposes of the appeal despite the resignation or inability to act of a member.

(3) Despite section 28, in a case under subsection (1) —

- (a) where there are more than 2 members of the Board remaining, the appeal is to be decided in accordance with the decision of the majority of the remaining members and, if there is an equality of votes, the Chairman of the Board or, in the Chairman’s absence, the member presiding has a second or casting vote; or
- (b) where there are only 2 members of the Board remaining, the appeal is to be decided in accordance with the unanimous decision of both members.

(4) The appeal must be reheard —

(a) if the parties do not consent to the proceedings continuing before the remaining members of the Board under subsection (1); or

(b) if the appeal is heard or determined by only 2 remaining members of the Board and they are unable to reach a unanimous decision.”. 5

#### **Amendment of section 56**

4. Section 56 of the principal Act is amended —

(a) by deleting the words “, obstructs or molests” and substituting the words “or obstructs”; and 10

(b) by deleting the words “\$2,000 or to imprisonment for a term not exceeding 3 months” and substituting the words “\$10,000 or to imprisonment for a term not exceeding 12 months”. 15

#### **Amendment of section 64**

5. Section 64 of the principal Act is amended —

(a) by deleting subsection (1) and substituting the following subsection:

“(1) For the purposes of carrying out in good faith the functions and duties of the SBNB under this Act — 20

(a) a member of the SBNB; or

(b) an officer of a statutory authority authorised by the SBNB under section 49(9), 25

may at all reasonable hours in the daytime enter any building or land.”; and