

# **Property Tax (Amendment) Bill**

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### **Bill No: 31/2008**

*Read the first time: 20th October 2008*

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## **Property Tax (Amendment) Bill**

### **Bill No. 31/2008**

*Read the first time on 20th October 2008.*

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 and commencement**

1. This Act may be cited as the Property Tax (Amendment) Act 2008 and shall come into operation on such date as the Minister may, by notification in the *Gazette*, appoint.

### **Amendment of section 2**

2. Section 2 of the Property Tax Act (referred to in this Act as the principal Act) is amended —

- (a) by inserting, immediately after the definition of “premises” in subsection (1), the following definition:

“ “prescribed structural network” means such structural network as the Minister may, by regulations, prescribe;”;

- (b) by inserting, immediately after the definition of “public authority” in subsection (1), the following definition:

“ “structural network” means a network (whether closed or otherwise) —

- (a) used for any purpose, including for circulation, distribution, transportation or transmission; and

- (b) comprising —

(i) railway or rapid transit system lines;

(ii) pipelines;

(iii) cables (including those situate within pipelines, ducts or conduits);

(iv) ducts; or

(v) any other type of conduit or channel,

including the settings and supports thereof and any related machine, apparatus or equipment;”;

(c) by inserting, immediately after subsection (1), the following subsection:

“(1A) For the purposes of this Act, a prescribed structural network shall be deemed to be a tenement, and where different parts of a prescribed structural network are owned by different persons, each of such parts shall be deemed to be a tenement.”; and

(d) by inserting, immediately after subsection (2), the following subsections:

“(2A) Where a prescribed structural network situated in or upon any premises is machinery, subsection (2) shall apply only in relation to that part of the prescribed structural network in or upon any house or building.

(2B) Where a person owns one or more of the properties in, upon, under or above which there is any part of a prescribed structural network, as well as the whole or any part of the prescribed structural network, the annual value of those properties and the whole or part of the prescribed structural network (as the case may be) may be assessed together.”.

### **Amendment of section 38**

3. Section 38 of the principal Act is amended —

(a) by deleting subsection (10) and substituting the following subsections:

“(10) Where an agent makes any payment of moneys to the Comptroller under this section —

- (a) the agent shall be deemed to have been acting under the authority of the person by whom the tax is payable (referred to in this section as the defaulting taxpayer);
- (b) the agent is hereby indemnified in respect of the payment to the Comptroller;
- (c) the amount of the tax due from the defaulting taxpayer shall be reduced by the amount paid by the agent to the Comptroller; and
- (d) the amount of the reduction shall, to the extent of that amount, be deemed to have been paid to the defaulting taxpayer in accordance with any law, contract or scheme governing the payment of moneys held by the agent for or due from the agent to the defaulting taxpayer.