

# **Property Tax (Amendment) Bill**

## **Table of Contents**

**Bill No: 35/1996**

***Read the first time: 2nd December 1996***

**Long Title**

**Enacting Formula**

**1 Short title and commencement**

**2 Amendment of section 2**

**3 Amendment of section 7**

**4 Amendment of section 10**

**5 Amendment of section 15**

**6 Amendment of section 16**

**7 Amendment of section 17**

**8 Amendment of section 20**

**9 Amendment of section 21**

**10 Amendment of section 22**

**11 Amendment of section 23**

**12 Amendment of section 33**

**13 New sections 38A and 38B**

**14 Amendment of heading of Part VI**

**15 Repeal and re-enactment of section 49**

**16 Amendment of section 50**

**17 New section 50A**

**18 Amendment of section 51**

**19 Amendment of section 55**

**20 New section 55A**

**21 Repeal and re-enactment of section 57, and new section 57A**

**22 Amendment of section 58**

**23 Amendment of section 60**

**24 Amendment of section 68**

**25 Miscellaneous amendments**

**Explanatory Statement**

**Expenditure of Public Money**

**Property Tax (Amendment) Bill**

**Bill No. 35/1996**

*Read the first time on 2nd December 1996.*

An Act to amend the Property Tax Act (Chapter 254 of the 1985 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.—(1) This Act may be cited as the Property Tax (Amendment) Act 1996 and shall come into operation on such date as the Minister may, by notification in the *Gazette*, appoint.

(2) The Minister may appoint different dates for the coming into operation of the different provisions of this Act.

### **Amendment of section 2**

2. Section 2 of the Property Tax Act (referred to in this Act as the principal Act) is amended by inserting, immediately after the word “taxes” in the seventh line of the definition of “annual value”, the words “(other than goods and services tax)”.

### **Amendment of section 7**

3. Section 7 of the principal Act is amended by deleting subsection (2) and substituting the following subsections:

“(2) Any owner of a building claiming under this section a refund of the tax which he has paid in respect of that building, for any period commencing from 1st November in any year to 31st October in the ensuing year, shall submit his claim in writing to the Comptroller not later than 15th November in the ensuing year or such other date as the Minister may by order prescribe.

(2A) Notwithstanding subsections (1) and (2), the Comptroller may, in his discretion, make a refund under this section to the extent of the whole or any part thereof, where —

- (a) the person claiming the refund failed to submit his claim within the time specified in subsection (1) and the Comptroller is satisfied as to the reason for such failure;
- (b) part of the continuous period of 30 days falls before 1st November in any year and another part of that period falls on or after that date.”.

### **Amendment of section 10**

4. Section 10 of the principal Act is amended by inserting, immediately after subsection (5), the following subsection:

“(6) The Valuation List may be prepared and kept in electronic form in a computer or on any magnetic, optical, chemical or other medium as may be determined by the Chief Assessor.”.

#### **Amendment of section 15**

5. Section 15 of the principal Act is amended —

- (a) by deleting the words “by signing his name thereon” in the seventh line of subsection (1) and substituting the words “in such manner as he thinks fit”; and
- (b) by deleting the words “by the signature of the Chief Assessor” in the second and third lines of subsection (4) and substituting the words “in such manner as the Chief Assessor thinks fit”.

#### **Amendment of section 16**

6. Section 16 of the principal Act is amended —

- (a) by deleting “\$500” in subsection (2) and substituting “\$1,000”; and
- (b) by deleting “\$1,000” in the fourth line of subsection (3) and substituting “\$2,000”.

#### **Amendment of section 17**

7. Section 17 of the principal Act is amended by deleting “\$500” at the end thereof and substituting “\$1,000”.

#### **Amendment of section 20**

8. Section 20 of the principal Act is amended —

- (a) by inserting, immediately after subsection (3), the following subsection:

“(3A) Notwithstanding any objection referred to in subsection (3), there shall be payable to account of tax in respect of that property a sum calculated at the prescribed rate of tax on the basis of the annual value proposed under subsection (2), or the annual value in the Valuation List as the Comptroller may, in his discretion, decide; and such sum shall be payable and recoverable in the same manner in which taxes are payable and recoverable under this Act.”;
- (b) by deleting the words “by the signature of the Chief Assessor” in subsection (7) and substituting the words “in such manner as the Chief Assessor thinks fit”; and

- (c) by inserting, immediately after the word “property” in subsection (9)(a)(i), the words “previously vacant or”.

### **Amendment of section 21**

**9.** Section 21 of the principal Act is amended —

- (a) by inserting, immediately after the word “ceases” in the first line of subsection (5), the words “to be vacant or”;
- (b) by deleting “\$500” in subsection (7) and substituting “\$1,000”; and
- (c) by deleting “\$1,000” in the fourth line of subsection (8) and substituting “\$2,000”.

### **Amendment of section 22**

**10.** Section 22 of the principal Act is amended by inserting, immediately after subsection (3), the following subsection:

“(3A) Notwithstanding any objection referred to in subsection (2), there shall be payable to account of tax in respect of that property a sum of money calculated at the prescribed rate of tax on the basis of the proposed annual value under section 20(2); and such sum shall be payable and recoverable in the same manner in which taxes are payable and recoverable under this Act.”.

### **Amendment of section 23**

**11.** Section 23 of the principal Act is amended —

- (a) by inserting, immediately after the words “section 22” in the fourth line of subsection (1), the words “or 38A”; and
- (b) by deleting the words “a period of 3 years from the date of their respective appointments” in subsection (3) and substituting the words “such period as may be determined by the Minister”.

### **Amendment of section 33**

**12.** Section 33 of the principal Act is amended by deleting subsection (2) and substituting the following subsections:

“(2) The costs of an appeal to the Board under this Act shall be in the discretion of the Board and shall either be fixed by the Board or, on the order of the Board, be taxed by the Registrar, Deputy Registrar or an Assistant Registrar of the Supreme Court or the Subordinate Courts in accordance with the regulations made under section 68(1).