

Property Tax (Amendment) Ordinance

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Bill No: 9/1963

Read the first time: 28th November 1963

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Expenditure of Public Money

Property Tax (Amendment) Ordinance

Bill No. 9/1963

Read the first time on 28th November 1963.

An Ordinance to amend the Property Tax Ordinance, 1960 (*No. 72 of 1960*).

Be it enacted by the Yang di-Pertuan Negara with the advice and consent of the Legislative Assembly of Singapore, as follows: —

Short title and commencement

1.—(1) This Ordinance may be cited as the Property Tax (Amendment) Ordinance, 1963, and, with the exception of section 2 thereof, shall come into operation on the 1st day of January 1964.

(2) Section 2 of this Ordinance shall be deemed to have come into operation on the 1st day of January 1963.

New section 6A

2. The Property Tax Ordinance, 1960 (hereinafter in this Ordinance referred to as the “principal Ordinance”) is hereby amended by inserting immediately after section 6 thereof the following new section: —

“Refund on un-occupied buildings

6A.—(1) Where tax has been paid under the provisions of this Ordinance in respect of any building the Comptroller shall, subject to the provisions of subsections (2) and (3) of this section, refund a part of such tax proportionate to

any period during which the building is un-occupied:

Provided that no refund shall be allowed in respect of any unbroken period of less than thirty days.

(2) No refund shall be made under this section, unless the person claiming the refund shall have given written notice to the Comptroller of such vacancy within fourteen days from the commencement of the period in respect of which the refund is claimed and shall have claimed payment thereof in writing not later than one month after the expiration of the half year in respect of which the claim is made:

Provided, however, that the Comptroller may make a refund under this section to the extent of the whole or any part thereof, although the claim therefor has not been made within the prescribed time, if he is satisfied as to the reasons for the failure to make such claim within the prescribed time, but no refund shall be made unless the claim therefor is received not later than six months after the expiration of the half year in respect of which such claim is made.

(3) No refund shall be allowed in respect of any building, unless the owner satisfies the Comptroller —

- (a) that such building is in good repair and fit for occupation;
- (b) that every reasonable effort to obtain a tenant has been made;
- (c) that the rent demanded is a reasonable one; and
- (d) that the building has been vacant during the whole of the period in respect of which refund is claimed:

Provided that where a refund is claimed in respect of a period during which the building has been undergoing repairs for the purposes of rendering it fit for occupation, it shall not be necessary to prove in respect of such claim, the matters specified in paragraphs (a), (b) and (c) of this subsection.”.

Repeal and re-enactment of section 11

3. Section 11 of the principal Ordinance is hereby repealed and the following substituted therefor: —

“Notice of objection to Valuation List

11.—(1) Any owner aggrieved by the inclusion in the Valuation List of any property or by the annual value ascribed thereto or by any other statement made in or by any omission from the Valuation List may, at any time within the period

allowed for inspection of the Valuation List, apply to the Chief Assessor by written notice of objection in the prescribed form, to amend the Valuation List accordingly.

(2) Such application shall state precisely the grounds on which the objection is made and the amendments desired to remove the objections.

(3) The Chief Assessor shall consider the objection and may either disallow it, or allow it either wholly or in part, and shall serve the owner by post or otherwise with written notice of his decision.

(4) Any owner dissatisfied with the decision made by the Chief Assessor under this section may, within twenty-one days after such service, appeal to the Valuation Review Board in the manner provided in section 25 of this Ordinance.”.

Amendment of section 12

4. Section 12 of the principal Ordinance is hereby amended —

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

“(1) The Chief Assessor shall at the end of the period allowed for inspection cause the proposed Valuation List for the ensuing year to be amended by deleting therefrom all properties in respect of which notice of objection under subsection (1) of section 11 of this Ordinance has been given and, after such amendment has been made, shall authenticate the List, as amended, by signing his name thereon. Such List, as authenticated, shall come into operation on the 1st day of January then next ensuing and notice of such authentication shall forthwith be published in the *Gazatte*:

Provided that such authenticated List may be amended from time to time as provided in this Ordinance and such amendment may be made retrospective to the date of the coming into operation of the List.”;

(b) by deleting subsections (3) and (4) thereof and substituting therefor the following: —

“(3) Upon the determination by the Chief Assessor of any objection in respect of any of the properties deleted from the Valuation List pursuant to subsection (1) of this section —

(a) if no notice of appeal is lodged within the prescribed time the Chief Assessor shall cause the