

# **Valuation Review Board (Appeals Procedure) (Amendment) Regulations 2001**

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**No. S 568**

### **PROPERTY TAX ACT (CHAPTER 254)**

### **VALUATION REVIEW BOARD (APPEALS PROCEDURE) (AMENDMENT) REGULATIONS 2001**

In exercise of the powers conferred by section 67 of the Property Tax Act, the Minister for Finance hereby makes the following Regulations:

#### **Citation and commencement**

1. These Regulations may be cited as the Valuation Review Board (Appeals Procedure) (Amendment) Regulations 2001 and shall come into operation on 1st December 2001.

#### **Amendment of regulation 3**

2. Regulation 3(1) of the Valuation Review Board (Appeals Procedure) Regulations (Rg 2) (referred to in these Regulations as the principal Regulations) is amended —

- (a) by deleting the word “Schedule” in sub-paragraph (a) and substituting the words “First Schedule”;
- (b) by deleting the word “and” at the end of sub-paragraph (b); and
- (c) by deleting sub-paragraph (c) and substituting the following sub-paragraphs:
  - “(c) be lodged with the clerk, within 21 days after the service of the written notice of the decision of the Chief Assessor or the Comptroller made under section 14, 20, 22 or 38 of the Act, as the case may be; and
  - (d) be accompanied by the appropriate fee specified in the Second Schedule.”.

### **Deletion and substitution of regulation 8**

3. Regulation 8 of the principal Regulations is deleted and the following regulation substituted therefor:

#### **“Attendance of witness**

8.—(1) Any person requiring a witness to be called to give evidence before the Board shall, at least 14 clear days before the day fixed for the hearing, notify the clerk.

(2) Upon receipt of the notification referred to in paragraph (1), the clerk shall request the Registrar of the Supreme Court or the Registrar of the Subordinate Courts to issue a writ of subpoena ad testificandum or duces tecum, as the case may require, under Order 38 of the Rules of Court (Cap. 322, R 5).

(3) The request of the clerk to the Registrar shall specify the documents (if any) that the witness is to produce to the Board.

(4) The person requiring the witness to attend before the Board shall pay to the clerk the amount of —

- (a) any fees required by the Court for issue of the writ of subpoena; and
- (b) any expenses incurred by the Court in effecting service of the writ of subpoena.

(5) The clerk may, at the time the notification referred to in paragraph (1) is

made, require the person referred to in paragraph (4) to deposit with him a reasonable sum for the purpose of covering the fees and expenses referred to in paragraph (4).”.

#### **Deletion and substitution of regulation 9**

4. Regulation 9 of the principal Regulations is deleted and the following regulation substituted therefor:

##### **“Evidence**

9. Subject to the provisions of these Regulations and of the Evidence Act (Cap. 97) and any other written law relating to evidence —

- (a) the evidence in chief of a witness who will appear as a witness for cross-examination may be given in the form of an affidavit; and
- (b) any fact required to be proved at the hearing of an appeal before the Board shall otherwise be proved by the examination of witnesses orally.”.

#### **Deletion of regulation 15**

5. Regulation 15 of the principal Regulations is deleted.

#### **Deletion and substitution of Schedule**

6. The Schedule to the principal Regulations is deleted and the following Schedules substituted therefor:

##### **“FIRST SCHEDULE**

Regulation 3(1)

APPEAL NO.

PROPERTY TAX ACT  
(CHAPTER 254)

VALUATION REVIEW BOARD  
(APPEALS PROCEDURE) REGULATIONS

NOTICE OF APPEAL UNDER SECTION \*14/20/22/38

Property Description: \_\_\_\_\_

Property Tax Account No.: \_\_\_\_\_

Notice No.: \_\_\_\_\_ Notice Date: \_\_\_\_\_

(Please enclose a copy of the Chief Assessor's/Comptroller's Notice and the tax computation)

\*I/We hereby give Notice of Appeal against: (please tick the appropriate box)

☐ the Chief Assessor's decision under section 14 (3) proposing the annual value of  
\$ \_\_\_\_\_ w.e.f. \_\_\_\_\_

\*My/Our desired annual value is \$ \_\_\_\_\_ with effect from \_\_\_\_\_

☐ the Comptroller's decision under section 22 (3) to recover tax for the period  
from \_\_\_\_\_ to \_\_\_\_\_

\*My/Our desired period for which tax is payable is from \_\_\_\_\_ to  
\_\_\_\_\_