

**Property Tax (Surcharge) Act  
(CHAPTER 255)**

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# PROPERTY TAX (SURCHARGE) ACT

## (CHAPTER 255)

(Original Enactment: Act 4 of 1974)

REVISED EDITION 1985

(30th March 1987)

An Act to provide for the levy of a surcharge on property tax levied under the Property Tax Act (Chapter 254 of the Revised Edition).

[1st January 1974]

### Short title

1. This Act may be cited as the Property Tax (Surcharge) Act.

### Interpretation

2.—(1) Unless the context otherwise requires, this Act shall be construed as one with the Property Tax Act (referred to in this Act as the principal Act).

(2) In this Act, unless the context otherwise requires, “surcharge” means the surcharge imposed under this Act.

### Levy of surcharge

3.—(1) Commencing from 1st January 1974 there shall be levied and paid to the Comptroller a surcharge on property tax at the rate specified in the Schedule.

(2) The surcharge shall be payable at such time as the Minister may by order in the *Gazette* prescribe.

(3) The surcharge shall be payable, without demand, by the person who is liable to pay the property tax in respect of which the surcharge is levied and shall be payable at the offices of the Comptroller or other prescribed place or places.

(4) For the avoidance of doubt, it is hereby declared that the surcharge shall be payable whenever property tax is collected under section 19 or 21 of the principal Act.

(5) The surcharge shall be deemed to be part of the property tax payable and may be recovered in the manner provided by the principal Act for the recovery of property tax.

(6) Notwithstanding a refund of property tax being made under section 7 of the principal Act, no refund of the surcharge shall be made by the Comptroller.