



THE STATUTES OF THE REPUBLIC OF SINGAPORE

STATUTORY BOARDS (TAXABLE SERVICES) ACT 1968

2020 REVISED EDITION

This revised edition incorporates all amendments up to and including 1 December 2021 and comes into operation on 31 December 2021.

Prepared and Published by

THE LAW REVISION COMMISSION
UNDER THE AUTHORITY OF
THE REVISED EDITION OF THE LAWS ACT 1983

Statutory Boards (Taxable Services) Act 1968

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An Act for the imposition of a tax on certain services rendered by statutory boards.

[1 January 1969]

Short title

1. This Act is the Statutory Boards (Taxable Services) Act 1968.

Interpretation

2. In this Act, unless the context otherwise requires —
 - “services” includes the letting of any apparatus or appliance;
 - “statutory board” includes a public telecommunication licensee referred to in the Telecommunications Act 1999, a gas licensee under the Gas Act 2001 and a market support services licensee under the Electricity Act 2001;
 - “tax” means the tax imposed under this Act;
 - “taxable services” means the services of a statutory board specified to be taxable under section 3.

Minister may specify taxable services and prescribe tax rate

3.—(1) The Minister may, by order published in the *Gazette*, specify any services rendered by any statutory board as he may designate in such order to be taxable services, and may in such order prescribe the rate of tax to be charged on those services.

(2) Any order under subsection (1) may prescribe an additional tax at the rate of 50% of the charges for any electrical energy supplied to such commercial buildings or class of commercial buildings as may be specified in the order and any additional tax so prescribed shall be paid by the owners of such buildings.

(3) In subsection (2) —

(a) “owners” has the same meaning as in the Property Tax Act 1960; and

(b) a reference to a commercial building is deemed to include any part of the building which is used for residential purposes.

(4) For the purposes of this Act, any services in respect of which fees or other charges are collected by a statutory board on behalf of the Government shall be deemed to be services rendered by that statutory board.

(5) Any order made under this section shall be presented to Parliament as soon as possible after publication.

Collection and recovery of tax

4.—(1) Where an order has been made by the Minister under section 3, the appropriate statutory board shall assess and collect, on behalf of the Government, any tax payable by any person to whom the taxable services have been rendered and any additional tax payable by owners of commercial buildings in such manner as that statutory board may, with the approval of the Minister, determine.