

Income Tax (Bail and Personal Bond) Rules 2019

Table of Contents

Enacting Formula

1 Citation and commencement

2 Definition

3 When person may be released on bail or personal bond

4 Bond to be executed

5 Duties of surety

6 Amount of bond

7 Person to be released

8 Procedure on forfeiture of bond

9 Appeal from orders

10 Power to direct Magistrate's Court to exercise powers under rule 8

No. S 558

INCOME TAX ACT
(CHAPTER 134)

INCOME TAX
(BAIL AND PERSONAL BOND)

RULES 2019

In exercise of the powers conferred by section 7 of the Income Tax Act, the Minister for Finance makes the following Rules:

Citation and commencement

1. These Rules are the Income Tax (Bail and Personal Bond) Rules 2019 and come into operation on 20 August 2019.

Definition

2. In these Rules, unless the context otherwise requires, “released person” means any person who is released on bail or on the person’s personal bond.

When person may be released on bail or personal bond

3.—(1) When any person is arrested by the Comptroller or a specially authorised officer (called in these Rules an arresting officer) and the person is prepared at any time to give bail in accordance with rule 4, the person must be released on bail by a Magistrate or the arresting officer.

(2) Instead of taking bail from the person, the Magistrate or arresting officer may release the person if the person signs a personal bond without any surety in accordance with rule 4.

Bond to be executed

4.—(1) Before any person is released on bail, a bond for such sum of money as a Magistrate or an arresting officer thinks sufficient must be executed by the person and every surety required by the Magistrate or arresting officer to execute the bond.

(2) Before any person is released on personal bond without any surety, the person must —

- (a) execute a bond for such sum of money as a Magistrate or an arresting officer thinks sufficient; and
- (b) provide such security as may be required by the Magistrate or arresting officer.

(3) The Magistrate or arresting officer may impose such conditions as he or she thinks necessary before releasing a person on bail or on personal bond.

(4) Without affecting paragraph (3) and unless the Magistrate or arresting officer specifies otherwise, it is a condition of the bond executed under paragraph (1) or (2) that