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The following Act was passed by Parliament on 2 October 2017 and assented to by the President on 19 October 2017:—

**REPUBLIC OF SINGAPORE**

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**No. 38 of 2017.**

I assent.

HALIMAH YACOB,  
*President.*  
19 October 2017.

(LS)

An Act to amend the Property Tax Act (Chapter 254 of the 2005 Revised Edition).

Be it enacted by the President with the advice and consent of the Parliament of Singapore, as follows:

**Short title**

1. This Act is the Property Tax (Amendment) Act 2017.

**Amendment of section 33**

2. Section 33(1) of the Property Tax Act (called in this Act the principal Act) is amended by deleting the word “proposal” in paragraph (b) and substituting the word “decision”.

**New section 33A**

3. The principal Act is amended by inserting, immediately after section 33, the following section:

**“Hearing of appeal in absence of member of Board**

**33A.**—(1) Despite anything to the contrary in this Part, if, in the course of any appeal, or, in the case of a reserved judgment in any appeal, at any time before delivery of the judgment, any member of the Board hearing the appeal resigns or is unable, through illness or any other cause, to continue to hear or to determine the appeal, the remaining members of the Board (if 2 or more) must hear and determine the appeal unless the parties object.

(2) In subsection (1), the Board is deemed to be duly constituted for the purposes of the appeal despite the resignation or inability to act of a member.

(3) Despite section 28, in a case under subsection (1) —

- (a) where there are more than 2 members of the Board remaining, the appeal is to be decided in accordance with the decision of the majority of the remaining members and, if there is an equality of votes, the Chairman of the Board or, in the Chairman’s absence, the member presiding has a second or casting vote; or
- (b) where there are only 2 members of the Board remaining, the appeal is to be decided in accordance with the unanimous decision of both members.

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- (4) The appeal must be reheard —
- (a) if the parties do not consent to the proceedings continuing before the remaining members of the Board under subsection (1); or
  - (b) if the appeal is heard or determined by only 2 remaining members of the Board and they are unable to reach a unanimous decision.”.

#### **Amendment of section 56**

4. Section 56 of the principal Act is amended —
- (a) by deleting the words “, obstructs or molests” and substituting the words “or obstructs”; and
  - (b) by deleting the words “\$2,000 or to imprisonment for a term not exceeding 3 months” and substituting the words “\$10,000 or to imprisonment for a term not exceeding 12 months”.

#### **Amendment of section 64**

5. Section 64 of the principal Act is amended —
- (a) by deleting subsection (1) and substituting the following subsection:
    - “(1) For the purposes of carrying out in good faith the functions and duties of the SBNB under this Act —
    - (a) a member of the SBNB; or
    - (b) an officer of a statutory authority authorised by the SBNB under section 49(9),may at all reasonable hours in the daytime enter any building or land.”; and

- (b) by deleting the words “The Comptroller or the Chief Assessor or any such authorised officer, or such member of the SBNB or such officer of a statutory authority authorised by the SBNB,” in subsection (2) and substituting the words “The member of the SBNB or the officer of a statutory authority authorised by the SBNB”.

### **New section 64A**

6. The principal Act is amended by inserting, immediately after section 64, the following section:

#### **“Power of Comptroller, etc., to obtain information and furnishing of information**

**64A.**—(1) The Comptroller, the Chief Assessor or an officer authorised by either of them in that behalf —

- (a) is entitled at all times to full and free access to all properties, documents, computers, computer programs and computer software (whether installed in a computer or otherwise) for any of the purposes of this Act;
- (b) is entitled to access to any information, code or technology which has the capability of retransforming or unscrambling encrypted data contained in or available to such computers into readable and comprehensive format or text for any of the purposes of this Act;
- (c) is entitled —
- (i) without fee or reward, to inspect, copy or take extracts from any such document, computer, computer program, computer software or computer output; and
  - (ii) at any reasonable time to inspect and check the operation of any computer, device, apparatus or material which is or has been in use in connection with anything to which this section applies;

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- (d) may take possession of any such document, computer, device, apparatus, material, computer program or computer software where in his opinion —
- (i) the inspection, checking or copying of such item or extraction from such item cannot reasonably be performed without taking possession;
  - (ii) any such item may be interfered with or destroyed unless possession is taken; or
  - (iii) any such item may be required as evidence in proceedings for an offence under this Act or in proceedings for the recovery of tax or penalty, or in proceedings by way of an appeal against an assessment;
- (e) is entitled to require —
- (i) the person by whom or on whose behalf the computer is or has been used, or any person having charge of, or otherwise concerned with the operation of the computer, device, apparatus or material, to provide the Comptroller, the Chief Assessor or the officer with such reasonable assistance as he may require for the purposes of this section; and
  - (ii) any person in possession of decryption information to grant the Comptroller, the Chief Assessor or the officer access to such decryption information that is necessary to decrypt data required for the purposes of this section; and
- (f) is entitled to require a person in or at the property, and who appears to the Comptroller, the Chief Assessor or the officer to be acquainted with any facts or circumstances concerning the person's or another person's property —
- (i) to answer any question to the best of that person's knowledge, information and belief; or