

Property Tax (Amendment) Act 2004
(No. 59 of 2004)

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REPUBLIC OF SINGAPORE
GOVERNMENT GAZETTE
ACTS SUPPLEMENT

The following Act was passed by Parliament on 17th November 2004 and assented to by the President on 29th November 2004:—

PROPERTY TAX (AMENDMENT) ACT 2004

(No. 59 of 2004)

I assent.

S R NATHAN,
President.
29th November 2004.

Date of Commencement: 8th December 2004

An Act to amend the Property Tax Act (Chapter 254 of the 1997 Revised Edition).

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

Short title and commencement

1. This Act may be cited as the Property Tax (Amendment) Act 2004 and shall come into operation on such date as the Minister may, by notification in the *Gazette*, appoint.

Amendment of section 2

2. Section 2(1) of the Property Tax Act (referred to in this Act as the principal Act) is amended —

- (a) by inserting, immediately before the definition of “annual value”, the following definition:

“ “account with the electronic service”, in relation to any person,

means a computer account within the electronic service which is assigned by the Comptroller to that person for the storage and retrieval of electronic records relating to that person;”;

- (b) by inserting, immediately after the definition of “annual value”, the following definition:

““authentication code”, in relation to any person, means an identification or identifying code, a password or any other authentication method or procedure which is assigned to that person for the purposes of identifying and authenticating the access to and use of the electronic service by that person;” and

- (c) by inserting, immediately after the definition of “dwelling-house”, the following definitions:

““electronic record” has the same meaning as in the Electronic Transactions Act (Cap. 88);

“electronic service” means the electronic service provided by the Comptroller under section 56A(1);”.

Repeal of section 8

3. Section 8 of the principal Act is repealed.

Amendment of section 23

4. Section 23 of the principal Act is amended —

- (a) by deleting the words “consisting of a Chairman and not more than 9 other members all of whom shall be appointed by the Minister” in subsection (1) and substituting the words “consisting of not more than 15 members appointed from time to time by the Minister”;
- (b) by deleting subsections (3), (4) and (5) and substituting the following subsections:

“(3) The members of the Board shall hold office for such period as may be determined by the Minister and shall be eligible for re-appointment.

(4) The Minister may at any time remove any member of the

Board from office without assigning any reason.

(5) The Minister may appoint from amongst the members of the Board —

- (a) a Chairman of the Board; and
- (b) such number of Deputy Chairmen of the Board as the Minister thinks fit.”; and

(c) by deleting subsection (7) and substituting the following subsection:

“(7) On the death, disqualification, bankruptcy, resignation or revocation of the appointment of the Chairman, any Deputy Chairman or any member of the Board, the Minister may appoint a new Chairman, Deputy Chairman or member, as the case may be, who shall hold office for so long as the Chairman, Deputy Chairman or member in whose place he is appointed would have held office.”.

Amendment of section 24

5. Section 24 of the principal Act is amended by deleting the words “and members” and substituting the words “, Deputy Chairmen and other members”.

Amendment of section 26

6. Section 26 of the principal Act is amended —

(a) by deleting subsection (1) and substituting the following subsections:

“(1) All the powers, functions and duties of the Board may be exercised, discharged and performed by any committee of the Board consisting of not less than 3 members of the Board, at least one of whom shall be the Chairman or a Deputy Chairman of the Board.

(1A) Any act, finding or decision of any such committee shall be deemed to be the act, finding or decision of the Board.”; and

(b) by inserting, immediately after subsection (2), the following subsections:

“(3) Meetings of a committee shall be presided by —

- (a) where the Chairman of the Board is a member of the committee, the Chairman; and
- (b) where the Chairman of the Board is not a member of the committee and —
 - (i) there is only one Deputy Chairman of the

Board on the committee, the Deputy Chairman; or

- (ii) there is more than one Deputy Chairman of the Board on the committee, such Deputy Chairman as the Chairman may determine.

(4) Where the Chairman or any Deputy Chairman of the Board, as the case may be, is absent from any meeting of a committee at which he ought under subsection (3) to be presiding, the meeting shall be presided by —

- (a) where there is only one Deputy Chairman who is a member of the committee present, the Deputy Chairman;
- (b) where there is more than one Deputy Chairman who is a member of the committee present, such Deputy Chairman as may be chosen by the Deputy Chairmen present; and
- (c) where there is no Deputy Chairman who is a member of the committee present, such member as may be chosen by the members present.”.

Repeal and re-enactment of sections 27 and 28

7. Sections 27 and 28 of the principal Act are repealed and the following sections substituted therefor:

“Person presiding at meetings of Board

27. Meetings of the Board shall be presided by —

- (a) the Chairman of the Board;
- (b) in the absence of the Chairman of the Board —
 - (i) where there is only one Deputy Chairman of the Board present, the Deputy Chairman; and
 - (ii) where there is more than one Deputy Chairman of the Board present, such Deputy Chairman as may be chosen by the Deputy Chairmen present; and
- (c) where neither the Chairman of the Board nor any Deputy Chairman