

Property Tax (Amendment) Bill

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Bill No: 62/2004

Read the first time: 19th October 2004

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Expenditure of Public Money

Property Tax (Amendment) Bill

Bill No. 62/2004

Read the first time on 19th October 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 Section 8 of the principal Act is repealed.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 of the Board is present, such member of the Board as may be chosen by the members present.

Casting vote

28. All matters coming before the Board or a committee of the Board at any meeting shall be decided by a majority of votes of the members present and, in the event of an equality of votes, the Chairman of the Board, the Deputy Chairman of the Board or such other member as may be presiding, as the case may be, shall have a second or casting vote.”.

Amendment of section 56

8. Section 56 of the principal Act is amended by inserting, immediately after subsection (2), the following subsection:

“(3) Where any person has given his consent for any notice, order or document to be served on him through the electronic service, that notice, order or document shall be deemed to be sufficiently authenticated if it is served on him by the transmission of an electronic record of it to his account with the electronic service.”.

New section 56A

9. The principal Act is amended by inserting, immediately after section 56, the following section: