

# **Property Tax (Amendment) Bill**

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***Read the first time: 11th July 1973***

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### **Property Tax (Amendment) Bill**

**Bill No. 36/1973**

*Read the first time on 11th July 1973.*

An Act to amend the Property Tax Act (Chapter 144 of the 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, 1973 and shall come into operation on such date as the Minister may, by notification in the *Gazette*, appoint.

#### **Amendment of section 7**

2. Section 7 of the Property Tax Act (hereinafter in this Act referred to as the “principal Act”) is hereby amended —

- (a) by deleting the expression “unoccupied:” appearing in the fifth line of subsection (1) thereof and substituting therefor the words “unoccupied except that no refund shall be allowed in respect of any unbroken period of less than thirty days or a calendar month.”;
- (b) by deleting the proviso to subsection (1) thereof; and
- (c) by inserting immediately after the word “claimed” appearing in the fifth line of subsection (2) thereof the words “or such further period as the Comptroller may allow”.

#### **Amendment of section 9**

3. Section 9 of the principal Act is hereby amended —

- (a) by inserting immediately after subsection (3) thereof the following new subsection: —

“(4) Each part of a partially completed building divided laterally or horizontally into parts shall for the purposes of this Part of this Act be deemed to be a building if it is used for human habitation or otherwise.”; and
- (b) by renumbering subsection (4) thereof as subsection (5).

#### **Amendment of section 11**

4. Section 11 of the principal Act is hereby amended by deleting subsection (3) thereof and substituting therefor the following: —

“(3) Where an objection has been made to the Chief Assessor or an appeal has been made to the Valuation Review Board against the inclusion in the Valuation List of any property, or the annual value ascribed thereto, or any other statement made in or omitted from the Valuation List, or a proposal to amend the Valuation List pursuant to section 18 of this Act, the Chief Assessor need not include the same property in ensuing Valuation Lists until such time as the objection has been decided upon by the Chief Assessor or the appeal has been decided upon by the Valuation Review Board unless the Chief Assessor intends to increase or decrease the annual value ascribed thereto.”.

### **New section 11A**

5. The principal Act is hereby amended by inserting immediately after section 11 thereof the following new section: —

#### **“Payment to account of tax**

**11A.** Where the Chief Assessor has not included any property in a Valuation List pursuant to subsection (3) of section 11 of this Act and an appeal has been made to the Valuation Review Board, there shall be payable to account of tax in respect of such property for each year during which the property has been omitted from the Valuation List a sum calculated at the prescribed rate of tax on the basis of the proposed annual value. Such sum shall be payable and recoverable in the manner in which taxes are payable and recoverable under this Act.”.

### **Amendment of section 13**

6. Subsection (2) of section 13 of the principal Act is hereby amended by deleting the expression “or a sum calculated at such rate on the basis of the existing annual value thereof, whichever is the less” appearing in the sixth and seventh lines thereof.

### **Amendment of section 14**

7. Section 14 of the principal Act is hereby amended by deleting subsection (1) thereof and substituting therefor the following: —

“(1) The Chief Assessor may at any time and as often as he thinks necessary serve on any person a notice requiring him to make within twenty-one days from the date thereof a return in such form as may be prescribed by the Chief Assessor containing such particulars as may be required for the purposes of this Act.”.

### **Amendment of section 16**

8. Subsection (1) of section 16 of the principal Act is hereby amended by deleting the expression “1961,” appearing in the fifth line thereof and substituting therefor the words “in each year”.

### **Amendment of section 17**

9. Section 17 of the principal Act is hereby amended —

- (a) by deleting the word “reoccupied” appearing in the third line of subsection (4) thereof and substituting therefor the word “occupied”;
- (b) by inserting immediately after the expression “enlargement,” appearing in the third line of subsection (5) thereof the words “alteration, improvement

or occupation.”;

- (c) by deleting subsections (8) and (9) thereof and substituting therefor the following: —

“(8) Where any property is let and the rent charged therefor, or any sum charged for the use of furniture, fixtures, fittings and other furnishings therein, or for the maintenance of the property and the grounds thereof, or for services provided in connection with the property, is increased, the owner of such property shall, within fifteen days of such increase, give notice thereof in writing to the Chief Assessor.

(9) Where any property is let and a premium is charged for the letting of such property, the owner thereof shall give notice in writing to the Chief Assessor within fifteen days of the receipt of the premium.

(10) When any property ceases to be occupied by the owner, the owner thereof shall, within fifteen days of ceasing to occupy such property, give notice thereof in writing to the Chief Assessor.

(11) Whenever any person makes an application to the competent authority for permission to develop or sub-divide any property in accordance with the provisions of the Planning Act (Cap. 279), he shall give notice thereof in writing to the Chief Assessor within fifteen days of making such an application.”; and

- (d) by renumbering subsection (10) thereof as subsection (12).

### **Amendment of section 18**

**10.** Section 18 of the principal Act is hereby amended —

- (a) by inserting immediately after subsection (4) thereof the following new subsection: —

“(5) Notwithstanding that an appeal has been made to the Valuation Review Board pursuant to subsection (4) of this section, there shall be payable to account of tax in respect of the property a sum calculated at the prescribed rate of tax on the basis of the proposed annual value thereof. Such sum shall be payable and recoverable in the manner in which taxes are payable and recoverable under this Act.”; and

- (b) by renumbering subsections (5), (6) and (7) thereof as subsections (6), (7)