

**Inland Revenue Authority of Singapore Act
(CHAPTER 138A)**

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INLAND REVENUE AUTHORITY OF SINGAPORE ACT

(CHAPTER 138A)

(Original Enactment: Act 25 of 1992)

REVISED EDITION 2012

(31st October 2012)

An Act to establish and incorporate the Inland Revenue Authority of Singapore, to provide for its functions and powers, and for matters connected therewith.

[1st September 1992]

PART I
PRELIMINARY

Short title

1. This Act may be cited as the Inland Revenue Authority of Singapore Act.

Interpretation

2. In this Act, unless the context otherwise requires —
 - “Authority” means the Inland Revenue Authority of Singapore established under section 3;
 - “Chairman” means the Chairman of the Authority and includes any temporary Chairman of the Authority;
 - “chief executive officer” means the chief executive officer of the Authority and includes any person acting in that capacity;
 - “Deputy Chairman” means the Deputy Chairman of the Authority and includes any temporary Deputy Chairman of the Authority;
 - “member” means a member of the Authority.

PART II
ESTABLISHMENT, INCORPORATION AND CONSTITUTION OF AUTHORITY

Establishment and incorporation of Inland Revenue Authority of Singapore

3. There is hereby established a body to be known as the Inland Revenue Authority of Singapore which shall be a body corporate with perpetual succession and a common seal and shall, by that name, be capable of —
 - (a) suing and being sued;
 - (b) acquiring, owning, holding and developing or disposing of property, both movable and immovable; and
 - (c) doing and suffering such other acts or things as bodies corporate may lawfully do and suffer.

Common seal

- 4.—(1) All deeds and other documents requiring the seal of the Authority shall be

sealed with the common seal of the Authority and such instruments to which the common seal is affixed shall be signed by any 2 members generally or specially authorised by the Authority for the purpose or by one member and the chief executive officer.

(2) All courts, judges and persons acting judicially shall take judicial notice of the common seal of the Authority affixed to any document and shall presume that it was duly affixed.

Constitution of Authority

5.—(1) The Authority shall consist of —

- (a) a Chairman; and
- (b) not less than 5 and not more than 10 other members as the Minister may, from time to time, determine.

[27/2004]

(2) The First Schedule shall have effect with respect to the Authority, its members and proceedings.

PART III

FUNCTIONS AND POWERS OF AUTHORITY

Functions of Authority

6.—(1) The functions of the Authority are —

- (a) to act as agent of the Government and provide service in administering, assessing, collecting and enforcing payment of income tax, property tax, estate duty, stamp duties, betting and sweepstake duties, private lotteries duty and such other taxes as may be agreed between the Government and the Authority;
- (b) to advise the Government on matters relating to taxation and to liaise with the appropriate Ministries and statutory bodies on such matters;
- (c) to represent Singapore internationally in respect of matters relating to taxation;
- (d) *[Deleted by Act 10 of 2007]*
- (e) to provide service in respect of the granting of licences or permits by the Comptroller of Property Tax or the Commissioner of Estate Duties under any written law;