

# **Valuation Review Board (Appeals Procedure) Regulations**

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## **THE SCHEDULE**

## **Legislative History**

PROPERTY TAX ACT  
(CHAPTER 254, SECTION 68)

VALUATION REVIEW BOARD (APPEALS PROCEDURE) REGULATIONS

Rg 2

REVISED EDITION 1990

(25th March 1992)

[14th December 1979]

**Citation**

1. These Regulations may be cited as the Valuation Review Board (Appeals Procedure) Regulations.

**Definitions**

2. In these Regulations —

“Board” means the Valuation Review Board constituted under section 23 of the Act and includes any committee of the Board;

“clerk” means the clerk to the Board appointed under section 25 of the Act.

**Notice of appeal**

3.—(1) Every notice of appeal lodged under section 29 of the Act shall —

(a) be in the form set out in the Schedule;

*[S 568/2001 wef 01/12/2001]*

*[S 22/95 wef 20/01/1995]*

(b) be signed by the appellant or his authorised representative; and

(c) be lodged with the clerk, within 21 days of the receipt of the written notice of the decision of the Chief Assessor or the Comptroller made under section 14 (4), 20(4) or 22(4) of the Act, as the case may be.

(2) Except with the leave of the Board, an appellant shall not be permitted during the hearing of the appeal to rely on any grounds of appeal other than those stated in the notice of appeal lodged under section 29 of the Act.

**Number of appeal**

4.—(1) Upon receipt of the notice of appeal, the clerk shall affix to the notice an official stamp showing the date on which the notice was received and shall enter the

appeal in the list and assign a number thereto, which shall thereafter constitute the title of the appeal.

(2) The clerk shall, after assigning the number of the appeal, inform the appellant of the title of the appeal and shall forward a copy of the notice of appeal to the Chief Assessor or the Comptroller, as the case may be.

### **Appellant may apply for a copy of report under section 31 of Act**

**5.—**(1) An appellant may apply to the Board for a copy of the report submitted by the Chief Assessor or Comptroller to the Board pursuant to section 31 of the Act.

(2) The Board may require an appellant who has been furnished with a copy of the report referred to in paragraph (1) to submit and furnish to the Board, within such time as the Board may determine, a statement setting out the contentions or particulars of any facts which the appellant intends to rely on during the hearing of the appeal, including particulars of comparable rents or sales.

(3) Every statement referred to in paragraph (2) shall be signed by the appellant or his duly authorised representative and except with the leave of the Board the appellant shall not be permitted during the hearing of the appeal to rely on any contentions or facts other than those set out in that statement.

(4) Upon receipt of the statement referred to in paragraph (2), the Board shall forward a copy thereof to the Chief Assessor or the Comptroller, as the case may be.

*[S 209/2003 wef 01/01/2003]*

### **Meetings of Board**

**6.** The Board shall meet at such places and times as the Chairman may from time to time determine.

### **Procedure**

**7.** Subject to the provisions of the Act and these Regulations, the procedure at the hearing of any proceedings shall be such as the Board may determine.

### **Attendance of witnesses**

**8.** Any person who desires the attendance of a witness at the hearing of an appeal before the Board shall, at least 5 clear days before the day fixed for the hearing, notify the clerk who shall thereupon request the Registrar of the Subordinate Courts to issue a writ of subpoena to compel the attendance of the witness to give evidence or to produce documents at the hearing of the appeal.

### **Evidence**

9. Subject to the provisions of these Regulations and of the Evidence Act [Cap. 97] and any other written law relating to evidence, any fact required to be proved at the hearing of an appeal before the Board shall be proved by the examination of witnesses orally.

### **Record of proceedings**

10. The clerk shall keep a record of the proceedings of the Board in such form as the Chairman may direct.

### **Record to be signed**

11. The records of the proceedings at the hearing of any appeal shall be signed by the Chairman or the member of the Board who presided at the hearing of the appeal.

*[S 811/2004 wef 31/12/2004]*

### **Adjournments**

12. The Board may adjourn a hearing at any time.

### **Further evidence**

13. The Board may at any time before delivering or conveying its decision call for such further evidence or explanations from either party to be given in the presence of the other party as it may consider necessary.

### **Adjournments for purpose of deliberation**

14.—(1) The Board may on the conclusion of the hearing of an appeal adjourn for any period of time for the purpose of considering its decision.

(2) A decision of the Board may be conveyed to the parties concerned by the clerk by rendering a written copy of the decision to them duly signed by the Chairman and members of the Board who heard the appeal or, at the discretion of the Board, it may be delivered orally before the parties by the Chairman or in the absence of the Chairman by any member of the Board who heard the appeal and it shall not be necessary for all the members of the Board who heard the appeal to reassemble merely for the purpose of delivering a decision.

(3) For the purposes of an appeal to the High Court under section 35 of the Act, the time for appeal runs —

- (a) in the case where the decision is delivered orally, from the date the decision is delivered; and
- (b) in all other cases, from the date of the written decision or such other day as the Board decides.