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Notification No. B 26 — The Estate Duty (Amendment) Bill is hereby published for general information. It was introduced in Parliament on the 9th day of October 2000.

Estate Duty (Amendment) Bill

Bill No. 26/2000.

Read the first time on 9th October 2000.

A BILL

i n t i t u l e d

An Act to amend the Estate Duty Act (Chapter 96 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.—(1) This Act may be cited as the Estate Duty (Amendment)
5 Act 2000.

(2) The Minister may appoint different dates for the coming into operation of the different provisions of this Act.

Amendment of section 2

2. Section 2 of the Estate Duty Act (referred to in this Act as the principal Act) is amended by deleting the definition of “estate duty affidavit” and substituting the following definition: 5

“ “estate duty return” means the return, together with the accounts annexed thereto, determined under section 35;”.

Amendment of section 4

3. Section 4 of the principal Act is amended by inserting, 10 immediately after subsection (3), the following subsection:

“(4) The Commissioner may, by notification in the *Gazette* or in writing, authorise any officer to perform or to assist in the performance of any duty imposed or to exercise any power conferred upon the Commissioner by this Act.”. 15

Repeal of section 5

4. Section 5 of the principal Act is repealed.

Amendment of section 14

5. Section 14 of the principal Act is amended —

(a) by inserting, immediately after subsection (5), the following 20 subsection:

“(5A) In the case of a person dying on or after 25th February 2000, subsection (5) (a) shall not apply to any dwelling-house which at the time of his death was used by any person partly for the purposes of any trade, 25 business, profession or vocation —

(a) approved under the Technopreneur Home Office Scheme by the National Science and Technology Board; or

(b) allowed under the small business guidelines 30 of the Urban Redevelopment Authority or the Housing and Development Board.”; and

(b) by deleting the definition of “dwelling-house” in subsection (6) and substituting the following definition:

5 “ “dwelling-house” includes any building or tenement, or any part thereof, which is used, constructed or adapted to be used for human habitation; but does not include any dwelling-house used wholly or partly as a hostel or quarters or for such other purpose as may be prescribed.”.

Amendment of section 39

10 **6.** Section 39 of the principal Act is amended by deleting subsection (5).

Miscellaneous amendments

7. The principal Act is amended —

15 (a) by deleting the words “estate duty affidavit” wherever they appear in the following provisions and substituting in each case the words “estate duty return”:

20 Sections 2 (3rd and 4th lines of the definition of “accountable person”), 30 (1) (3rd line) and (3) (2nd and 3rd lines), 35 (1) (4th and 8th lines), (2), (3), (5) and (6), 36 (3) (2nd line), 37 (1st and 2nd lines), 42 (1) (3rd line), 43 (1) (a), 47 (1) (a) and Sixth Schedule (item 1 (5th line) under the heading “Rate of Interest”); and

25 (b) by deleting the word “affidavit” wherever it appears in the following provisions and substituting the word “return”:

Sections 30 (3) (b) (last line) and 47 (2) (1st line) and (3) (last line).

EXPLANATORY STATEMENT

This Bill seeks to amend the Estate Duty Act (Cap. 96).

Clause 1 relates to the short title and commencement.

Clause 2 amends section 2 to delete the definition of “estate duty affidavit” and to substitute a definition for “estate duty return”, so as to implement the use of an estate duty return in place of an estate duty affidavit.

Clause 3 amends section 4 to allow the Commissioner to authorise any officer to carry out such of his duties under the Act as the Commissioner thinks fit.

Clause 4 repeals section 5 which is no longer required.

Clause 5 amends section 14 by inserting a new subsection (5A) to allow dwelling-houses used partly for the purposes of certain trades, businesses, professions or vocations to qualify for exemption from estate duty. The clause also amends section 14 by clarifying that a “dwelling-house” does not include a dwelling-house used wholly or partly as a hostel or quarters or any other prescribed purpose.

Clause 6 amends section 39 by deleting subsection (5) which is no longer required.

Clause 7 provides for consequential amendments arising from the amendments made by clause 2.

EXPENDITURE OF PUBLIC MONEY

This Bill will not involve the Government in any extra financial expenditure.
