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Notification No. B 62 — The Property Tax (Amendment) Bill is hereby published for general information. It was introduced in Parliament on the 19th day of October 2004.

Property Tax (Amendment) Bill

Bill No. 62/2004.

Read the first time on 19th October 2004.

A BILL

i n t i t u l e d

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.

5 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:

10 “ “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;”;

15 (b) by inserting, immediately after the definition of “annual value”, the following definition:

20 “ “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;”;

(c) by inserting, immediately after the definition of “dwelling-house”, the following definitions:

25 “ “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

30 3. Section 8 of the principal Act is repealed.

Amendment of section 23

4. Section 23 of the principal Act is amended —

- 5 (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:
 - 10 “(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.
 - 15 (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
- 20 (c) by deleting subsection (7) and substituting the following subsection:
 - 25 “(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

- 30 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:

5 “(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.

10 (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:

15 “(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 —

20 (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.

25 (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 —

30 (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

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

“Electronic service

56A.—(1) The Comptroller may provide an electronic service for —

- 10 (a) the filing or submission of any return or document;
 (b) the service of any notice, order or document by the Comptroller; and
 (c) the making of such applications as the Comptroller may determine.

- 15 (2) For the purposes of the electronic service, the Comptroller may assign to any person —

- (a) an authentication code; and
 (b) an account with the electronic service.

- 20 (3) Any person who is required to file or submit any return or document may do so through the electronic service.

 (4) Any agent who is authorised by his principal in the prescribed manner may file or submit any return or document on behalf of his principal through the electronic service.

- 25 (5) Where any return or document is filed or submitted on behalf of any person under subsection (4) —

- (a) it shall be deemed to have been filed or submitted with the authority of that person; and
 (b) that person shall be deemed to be cognizant of all matters therein.

- 30 (6) Where any return or document is filed or submitted through the electronic service using the authentication code assigned to any

person before that person has requested, in the prescribed manner, for the cancellation of the authentication code —

- (a) the return or document shall, for the purposes of this Act, be presumed to have been filed or submitted by that person unless he adduces evidence to the contrary; and
- (b) where that person alleges that he did not file or submit the return or document, the burden shall be on him to adduce evidence of that fact.

(7) Where any person has given his consent for any notice, order or document to be served on him through the electronic service, the Comptroller may serve that notice, order or document on that person by transmitting an electronic record of that notice, order or document to that person's account with the electronic service.

(8) Notwithstanding any other written law, in any proceedings under this Act —

- (a) an electronic record of any return or document that was filed or submitted, or any notice, order or document that was served, through the electronic service; or
- (b) any copy or print-out of that electronic record,

shall be admissible as evidence of the facts stated or contained therein if that electronic record, copy or print-out —

- (i) is certified by the Comptroller to contain all or any information filed, submitted or served through the electronic service in accordance with this section; and
- (ii) is duly authenticated in the manner specified in subsection (10) or is otherwise authenticated in the manner provided in the Evidence Act (Cap. 97) for the authentication of computer output.

(9) For the avoidance of doubt —

- (a) an electronic record of any return or document that was filed or submitted, or any notice, order or document that was served, through the electronic service; or

(b) any copy or print-out of that electronic record,
shall not be inadmissible in evidence merely because the return or
document was filed or submitted, or the notice, order or document
was served, without the delivery of any equivalent document or
counterpart in paper form.

(10) For the purposes of this section, a certificate —

(a) giving the particulars of —

(i) any person whose authentication code was used to file,
submit or serve the return, notice, order or document;
and

(ii) any person or device involved in the production or
transmission of the electronic record of the return,
notice, order or document, or the copy or print-out
thereof;

(b) identifying the nature of the electronic record or copy
thereof; and

(c) purporting to be signed by the Comptroller or by a person
occupying a responsible position in relation to the operation
of the electronic service at the relevant time,

shall be sufficient evidence that the electronic record, copy or print-
out has been duly authenticated, unless the court, in its discretion,
calls for further evidence on this issue.

(11) Where the electronic record of any return, notice, order or
document, or a copy or print-out of that electronic record, is
admissible under subsection (8), it shall be presumed, until the
contrary is proved, that the electronic record, copy or print-out
accurately reproduces the contents of that return, notice, order or
document.

(12) The Comptroller may, for the purposes of the electronic
service, approve the use of any symbol, code, abbreviation or
notation to represent any particulars or information required under
this Act.

(13) The Minister may make regulations which are necessary or
expedient for carrying out the purposes of this section, including
regulations prescribing —

- (a) the procedure for the use of the electronic service, including the procedure in circumstances where there is a breakdown or interruption of the electronic service;
- 5 (b) the procedure for the correction of errors in, or the amendment of, any return or document that is filed or submitted through the electronic service;
- 10 (c) the manner in which a person who has given his consent for a notice, an order or any other document to be served on him through the electronic service shall be notified of the transmission of an electronic record of that notice, order or document to his account with the electronic service;
- (d) the manner in which authentication codes are to be assigned; and
- (e) anything which may be prescribed under this section.”.

15 **Amendment of section 57**

10. Section 57 of the principal Act is amended —

- (a) by deleting the word “or” at the end of subsection (1)(b);
- 20 (b) by deleting the full-stop at the end of paragraph (c) of subsection (1) and substituting the word “; or”, and by inserting immediately thereafter the following paragraph:
 - “(d) where the person has given his consent for it to be served on him through the electronic service, by transmitting an electronic record of it to his account with the electronic service.”; and
- 25 (c) by inserting, immediately after subsection (1), the following subsections:
 - “(1A) Where a person has given his consent for a notice, an order or any other document to be served on him through the electronic service, that notice, order or document shall be
 - 30 deemed to have been served at the time when an electronic record of that notice, order or document enters his account with the electronic service.
 - “(1B) Notwithstanding subsections (1) and (1A), no person shall be liable to prosecution for an offence —

- (a) under section 16(2) or 21(7) in respect of failure to comply with the terms of a notice;
 - (b) under section 18(3) in respect of failure or neglect to furnish a return required to be made pursuant to a notice under section 18(2); or
 - (c) under section 50A(5) in respect of failure to comply with an order in writing under section 50A(4),
- unless the notice or order, as the case may be, has been served on him personally or by registered post.”.

EXPLANATORY STATEMENT

This Bill seeks to amend the Property Tax Act (Cap. 254) for the following main purposes:

- (a) to provide for an electronic service for the filing or submission of returns and documents by any person or his agent, the service of notices, orders and documents by the Comptroller, and the making of such applications as the Comptroller may determine;
- (b) to enable a notice, an order or any other document to be served on a person by transmitting an electronic record of that notice, order or document to the person’s account with the electronic service;
- (c) to increase the number of persons who may be appointed as members of the Valuation Review Board (the Board); and
- (d) to provide for the appointment of Deputy Chairmen of the Board.

Clause 1 relates to the short title and commencement.

Clause 2 amends section 2(1) to provide definitions for the terms “account with the electronic service”, “authentication code”, “electronic record” and “electronic service”.

Clause 3 repeals section 8, which has become obsolete.

Clause 4(a) amends section 23(1) to increase to not more than 15 the number of persons who may be appointed as members of the Board.

Clause 4(b) deletes and substitutes section 23(3), (4) and (5) —

- (a) to align the provisions relating to the duration of appointment of members of the Board with the corresponding provisions relating to the duration of appointment of members of the Boards of Review under the Income Tax Act (Cap. 134) and the Goods and Services Tax Act (Cap. 117A); and

- (b) to empower the Minister to appoint a Chairman and one or more Deputy Chairmen from amongst the members of the Board.

The clause also deletes an obsolete provision relating to the appointment of a temporary Chairman or member of the Board.

Clause 4(c) makes a consequential amendment to section 23(7) arising from the deletion and substitution of section 23(5) by clause 4(b).

Clause 5 makes a consequential amendment to section 24 arising from the deletion and substitution of section 23(5) by clause 4(b).

Clause 6(a) deletes and substitutes section 26(1) and inserts new section 26(1A) to provide that a committee of the Board (which exercises, discharges and performs the powers, functions and duties of the Board) will include at least the Chairman or a Deputy Chairman of the Board.

Clause 6(b) inserts new section 26(3) and (4) to specify the person who is to preside at every meeting of a committee of the Board.

Clause 7 repeals and re-enacts section 27 to specify the person who is to preside at meetings of the Board in the absence of the Chairman of the Board. The clause also repeals and re-enacts section 28 to provide that the person who is presiding at a meeting of the Board or a committee of the Board will have a second or casting vote where there is an equality of votes in a particular matter before it.

Clause 8 amends section 56 to insert a new subsection (3) to provide that where a person gives his consent for any notice, order or document to be served on him through the electronic service, that notice, order or document will be treated as sufficiently authenticated if it is served by transmitting an electronic record of it to his account with the electronic service.

Clause 9 introduces a new section 56A —

- (a) to provide for an electronic service for the filing or submission of returns and documents by any person or his agent, the service of notices, orders and documents by the Comptroller, and the making of such applications as the Comptroller may determine; and
- (b) to make an electronic record of any return, notice, order or document, or any copy or print-out thereof, admissible in court as evidence of the facts stated therein if certain conditions are satisfied.

Clause 10 amends section 57 —

- (a) to provide for any notice, order or document to be served by transmitting an electronic record of that notice, order or document to a person's account with the electronic service, if the person has given his consent for that notice, order or document to be served on him through the electronic service; and
- (b) to require a notice or an order to be served on a person personally or by registered post if —

- (i) a failure to comply with the terms of that notice would be an offence under section 16(2) or 21(7);
- (ii) a failure or neglect to furnish a return required to be made pursuant to that notice would be an offence under section 18(3); or
- (iii) a failure to comply with that order would be an offence under section 50A(5).

EXPENDITURE OF PUBLIC MONEY

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