

# PROPERTY TAX ACT

## (CHAPTER 254)

### PART IV

### APPEALS

#### Valuation Review Board

**23.** —(1) For the purpose of hearing appeals from the decisions of the Chief Assessor of which notice has been given under section 20A, or of the Comptroller of which notice has been given under section 22 or 38, in the manner provided in this Act, there shall be a Valuation Review Board (referred to in this Act as the Board) consisting of not more than 15 members appointed from time to time by the Minister.

*[25/63; 24/73; 4/87; 46/96]*

[Act 33/2002, wef 01/01/2003](#)

[Act 59/2004, wef 08/12/2004](#)

(2) No person shall be eligible to be appointed or to remain a member of the Board who

—  
(a) is a Member of Parliament;

(b) is an undischarged bankrupt;

(c) has been sentenced to imprisonment for a term exceeding 6 months and has not suffered such punishment or received a free pardon; or

(d) is a person found or declared under any written law to be of unsound mind.

*[25/63]*

(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.

[Act 59/2004, wef 08/12/2004](#)

(4) The Minister may at any time remove any member of the Board from office without assigning any reason.

[Act 59/2004, wef 08/12/2004](#)

(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.

[Act 59/2004, wef 08/12/2004](#)

(6) The office of a member of the Board shall become vacant —

(a) on the death of the member;

(b) if the member becomes disqualified to remain a member of the Board;

(c) if the member is adjudicated a bankrupt; or

(d) if the member resigns his office and the resignation has been accepted by the Minister.

*[25/63]*

(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.

[Act 59/2004, wef 08/12/2004](#)

(8) Every member of the Board shall be deemed to be a public servant within the meaning of the Penal Code (Cap. 224).

[25/63]

### **Salaries, fees and allowances to members**

**24.** There shall be paid to the Chairman, Deputy Chairmen and other members of the Board such salaries, fees and allowances as the Minister may determine.

[Act 59/2004, wef 08/12/2004](#)

### **Clerk to Board**

**25.** The Minister may appoint a clerk or clerks to the Board and such other officers and employees of the Board as may be necessary.

### **Committee of Board**

**26.** —(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.

[Act 59/2004, wef 08/12/2004](#)

(2) Any act, finding or decision of any such committee shall be deemed to be the act, finding or decision of the Board.

[Act 59/2004, wef 08/12/2004](#)

(3) The clerk shall, from time to time, summon such members of the Board as may be nominated by the Chairman to constitute a committee of the Board for the purposes of giving effect to the provisions of this Part and it shall be the duty of such members to attend at the times and places specified in the summons.

(4) 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 —

(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.

[Act 59/2004, wef 08/12/2004](#)

(5) 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 —

(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.

[Act 59/2004, wef 08/12/2004](#)

### **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.

[Act 59/2004, wef 08/12/2004](#)

### **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.

[Act 59/2004, wef 08/12/2004](#)

### **Notice of appeal**

29. —(1) Any owner who desires to appeal pursuant to section 20A or 22 shall lodge with the clerk to the Board, within the time allowed therefor, a written notice of appeal in duplicate in the prescribed form.

[25/63;24/73]

[Act 33/2002, wef 01/01/2003](#)

(2) Every such notice of appeal shall state —

(a) the grounds on which the appeal is based;

(b) the amendments desired; and

(c) whether the appellant desires to be heard in person or by an agent authorised by him in writing.

[25/63]

(3) A notice of appeal shall state an address to which communications may be sent.

[25/63]

(4) The Chairman may, in his discretion and on such terms as he thinks fit, permit any person to proceed with an appeal notwithstanding that the notice of appeal was not lodged within the time allowed therefor, if it is proved to the satisfaction of the Chairman that the person was prevented from lodging the notice in due time owing to absence from Singapore, sickness or other reasonable cause, and that there has been no unreasonable delay on his part.

[Act 33/2002, wef 01/01/2003](#)

**Copy of notice to be sent to Chief Assessor, etc.**

**30.** —(1) On receipt of a notice of appeal, the clerk shall immediately forward one copy thereof to the Chief Assessor or the Comptroller, as the case may be.

(2) On receipt of the copy of the notice of appeal, the Chief Assessor or the Comptroller may require the owner giving the notice of appeal to furnish such particulars in respect of the property concerned as the Chief Assessor or the Comptroller, as the case may be, may consider necessary.

*[Act 33/2002, wef 01/01/2003](#)*

**31.** Deleted by Act 33/2002, wef 01/01/2003.

**Time and place for hearing of appeals**

**32.** —(1) On receipt of the notice of appeal, the clerk shall, as soon as may be thereafter, appoint a time and place for the hearing of the appeal and shall give 14 days' notice thereof both to the appellant and the Chief Assessor or the Comptroller, as the case may be.

*[24/73]*

*[Act 33/2002, wef 01/01/2003](#)*

(2) The appellant or an agent authorised by him in writing and the Chief Assessor or his representative, or the Comptroller or his representative, as the case may be, shall attend at such times and places as may be appointed for the hearing of the appeal.

*[24/73]*

(3) Where it is proved to the satisfaction of the Board that, owing to absence from Singapore, sickness or other reasonable cause, any person is prevented from so attending, the Board may postpone the hearing of the appeal for such reasonable time as it thinks necessary.

(4) Upon such day or days as are appointed pursuant to subsection (1), the Board shall hear such representations as may then be made and record the evidence given both by the appellant or his authorised agent and by the Chief Assessor or his representative, or the Comptroller or his representative, as the case may be, at such hearing.

*[24/73]*

**Powers of Board**

**33.** —(1) The Board, after hearing an appeal, may —

(a) in the case of an appeal made pursuant to section 20A, dismiss the appeal or direct that such amendments as it thinks proper shall be made to the Valuation List for the year in respect of which the appeal was made and for the ensuing years; and

*[Act 33/2002, wef 01/01/2003](#)*

(b) in the case of an appeal made pursuant to section 22, confirm, vary or rescind the Comptroller's proposal.

*[24/73]*

(2) The costs of an appeal to the Board under this Act shall be in the discretion of the Board and shall either be fixed by the Board or, on the order of the Board, be taxed by the Registrar, Deputy Registrar or an Assistant Registrar of the Supreme Court or the Subordinate Courts in accordance with the regulations made under section 72 (1).

*[46/96]*

(3) Where the Board awards costs against an appellant, such costs shall be added to any tax payable by the appellant and be recoverable as if it were part of the tax payable in respect of the property.

[46/96]

(4) Where under subsection (1) the Board directs such amendments as it thinks proper to be made to the Valuation List and the tax in respect of the property concerned is less than the amount paid by the appellant to account of tax in respect of that property, the Board may order the Comptroller to pay interest at the rate of 6% per annum on the difference between the amount paid to account of tax and the tax payable in respect of that property.

[24/73]

**Board's decision to be final**

**34.** Except as provided in section 35, the decision of the Board shall be final.

**Appeals to High Court**

**35.** —(1) Any owner dissatisfied with the decision made by the Board may, within 21 days of the date of the decision, appeal to the High Court.

[25/63]

(2) An appeal under subsection (1) shall be by way of rehearing.

[25/63]

(3) The Chief Assessor or the Comptroller, as the case may be, may, within 21 days of the date of the decision of the Board, appeal to the High Court from the decision of the Board upon any question of law or of mixed law and fact.

[25/63;24/73]

(4) Until such appeal has been determined by the High Court, the tax in respect of the property concerned shall be payable and continue to be payable and recoverable in the manner provided in this Act.

[25/63]

(5) Such appeal shall be brought in the manner provided by the Rules of Court.

(6) The High Court, after hearing an appeal, may —

(a) dismiss the appeal or direct that such amendments as it thinks proper shall be made to the Valuation List; and

(b) confirm, vary or rescind any order made by the Board.

[24/73]

(6) *Deleted by Act 33/2002, wef 01/01/2003.*