

INSTRUCTIONS

1. This notice will take approximately 20 minutes to complete if you have all the following information on hand as follows:
 - Particulars of the appellant/property;
 - Details of the relevance correspondence with the Comptroller of Property Tax;
and
 - Grounds of appeal.

2. On completion, please send this notice in duplicate to the Secretary (together with the requisite cheque payment and Chief Assessor's and/or Comptroller's notice including the tax computation), Valuation Review Board, 100 High Street, #10-01 The Treasury, Singapore 179434, and email a copy of the notice (together with Chief Assessor's and/or Comptroller's notice including the tax computation) to vrb@mof.gov.sg.

3. This page is not part of the notice of appeal.

PROPERTY TAX ACT
(CHAPTER 254)

VALUATION REVIEW BOARD (APPEALS PROCEDURE) REGULATIONS
NOTICE OF APPEAL UNDER SECTION *20A/22/38

Property Description: _____

Property Tax Account No.: _____

Notice No.: _____ Notice Date: _____

(Please enclose a copy of the Chief Assessor's/Comptroller's Notice and the tax computation)

*I/We hereby give Notice of Appeal against: (please tick the appropriate box)

the Chief Assessor's decision to *disallow/partially allow *my/our objection under section 20A(3) and propose the annual value of \$_____ with effect from _____

*My/Our desired annual value is \$_____ with effect from _____

the Comptroller's decision to *disallow/partially allow the objection under section 22(3) and to recover tax for the period from _____ to _____

*My/Our desired period for which tax is payable is from _____ to _____

the Comptroller's decision under section *38(6)/38(8)(e)

*The declaration that I am/we are the agent of _____ be cancelled/varied; or

*My/Our share of the moneys in the *joint account/proceeds of sale of immovable property should be \$_____

*My/Our grounds of appeal against the *Chief Assessor's/Comptroller's decision are as follows:
(if space provided is insufficient, attach a separate sheet)

PARTICULARS OF APPELLANT

Name of Appellant: _____

Name of Representative (if any): _____

Identification Type of the Representative (if any): _____
(fill in '01' for NRIC No. or '06' for ROC No., otherwise see ID box on the right)

Identification No. of the Representative (if any): _____
(for ROC No., please use the 10-digit format which begins with year of registration)

ID Box: Identification Type
01. Singapore NRIC (including PR)
05. ROB No. (Business Regn. No.)
06. ROC No. (Company Regn. No.)
26. Law Firm Registration Code

Address of *Appellant /Representative: _____

Contact No.: _____

Date of Appeal: _____

(For instructions on completing this form, see reverse)

*Appellant's/Representative's Signature

*Delete where inapplicable.

INSTRUCTIONS TO APPELLANTS

1. Every notice of appeal must be submitted in duplicate (hardcopy) and softcopy.
2. Under section 29(2) of the Property Tax Act, every 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.
3. Separate forms must be used for appeals against each notice from the Chief Assessor or the Comptroller of Property Tax.
4. Notices of appeal must reach the Valuation Review Board (the Board) at the address stated below within 30 days after service of the notice conveying the Chief Assessor's or the Comptroller's decision.

Secretary
Valuation Review Board
100 High Street
#10-01 The Treasury
Singapore 179434
Tel No.: 63327323

5. A copy of the Chief Assessor's or the Comptroller's notice (including the tax computation) must be enclosed.
6. A filing fee is payable for each appeal lodged with the Board in accordance with the Second Schedule to the Valuation Review Board (Appeals Procedure) Regulations (Rg 2). An extract of the Second Schedule is reproduced for your information.

“Filing each notice of appeal in respect of —

- (a) *any residential premises where the tax payable per annum has been computed at the tax rates specified in Part 1 of the Schedule to the Property Tax (Rates for Residential Premises) Order 2013 (G.N. S691/2013)* \$50
- (b) *any property other than that specified in paragraph (a)* \$200.”

7. If payment is by way of cheque, the cheque should be made payable to the ACCOUNTANT-GENERAL.
8. Appellant will be notified by the Board on the submission of documents and the date of hearing.

NOTE: Section 33 of the Property Tax Act provides:

“33.—(1)

(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 State Courts in accordance with the regulations made under section 72(1).

(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.

(4) ...”.

For more information on the Notice of Appeal to the Valuation Review Board, you can access the MOF website at http://app.mof.gov.sg/notice_of_appeal_corporate.aspx