

## **A Guide to the Valuation Review Board (VRB) Appeal Process**

### **1. An Overview**

1.1 The Valuation Review Board (“the Board”) is a tribunal constituted under section 23 of the Property Tax Act (“the Act”). It is empowered to hear appeals in property tax matters.

1.2 The usual appeals dealt with by the Board relate to disputes between property owners and the Chief Assessor on the annual values that are ascribed to their properties<sup>1</sup>.

1.3 An appeal can also be lodged with the Board by a property owner who has objected to the notice given by the Comptroller of Property Tax (“Comptroller”) stating the amount of tax due on his property and the period for which tax is payable and his objection has been disallowed by the Comptroller<sup>2</sup>.

1.4 For purposes of collection and recovery of tax, the Comptroller has powers under the Act to declare a person as the agent of another person, and ancillary powers to obtain payment of tax from monies held in joint bank accounts by the property owner(s) and the person declared as agent. A person who is aggrieved by the decisions made by the Comptroller in these situations may also appeal to the Board<sup>3</sup>.

### **2. Lodging the Notice of Appeal**

2.1 An appeal to the Board is begun by lodging a notice of appeal with the Secretary of the Board at the address stated below. The notice of appeal must be lodged in duplicate using the prescribed form<sup>4</sup>. A copy of the Chief Assessor’s or the Comptroller’s notice (including the tax computation) must be enclosed with the notice of appeal.

Secretary  
Valuation Review Board  
100 High Street #10-01  
The Treasury  
Singapore 179434

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<sup>1</sup> See section 20A(7), section 20A(3)(a) and (c) of the Act

<sup>2</sup> See section 22(5), section 22(3)(a) and (c) of the Act

<sup>3</sup> See section 38(7), section 38(8)(f) of the Act

<sup>4</sup> As set out in the First Schedule of the Valuation Review Board (Appeals Procedure) Regulations. The form is available for downloading at (<http://www.mof.gov.sg/MOF-For/Businesses/Corporate-Notice-of-Appeal>)

2.2 A fee is payable for each appeal lodged with the Board<sup>5</sup> as set out below:

*Filing fee for each notice of appeal in respect of —*

- |                                                                                                                 |         |
|-----------------------------------------------------------------------------------------------------------------|---------|
| (a) <i>any owner-occupied residential premises</i>                                                              | \$50    |
| (b) <i>non owner-occupied residential premises and any other type of property (industrial, commercial, etc)</i> | \$200.” |

2.3 The Notice of Appeal must be lodged **within 30 days** after service of the written notice of the decision of the Chief Assessor (for appeals under section 20A against the annual values ascribed by the Chief Assessor), or the decision of the Comptroller (for appeals under section 22 and 38 pertaining to payment and recovery of tax).

2.4 The Chairman of the Board may grant a person an extension of time for a Notice of Appeal to be lodged if it is proved to his satisfaction that the person was prevented from lodging the notice in due time owing to absence from Singapore, sickness or other reasonable cause, and provided there has been no unreasonable delay on his part<sup>6</sup>.

2.5 Every Notice of Appeal must state the grounds of appeal, the amendments desired, and whether the appellant wishes to appear before the Board personally or by his authorised representative<sup>7</sup>. It must also state an address to which communications may be sent.

2.6 An appellant will not be allowed to rely on any ground of appeal other than those stated in the Notice of Appeal unless he obtains the permission of the Board.

### **3. Procedures to follow after Notice of Appeal [wef 1 July 2015]**

3.1 The Secretary of the Board will affix to the Notice of Appeal an official stamp showing the date the notice was received, enter the appeal in the Board’s list and assign a number to the appeal, eg. VRB Appeal No. 1 of 2015 (VRB 1/2015). This will constitute the title of the appeal. The Secretary will then inform the appellant of the title of the appeal and forward a copy of the Notice of Appeal to the Chief Assessor or the Comptroller, depending on the nature of appeal.

3.2 Before the appeal is called on for a hearing, the appellant will be required to furnish a statement<sup>8</sup> (referred to as “Appellant’s Statement”) setting out the contentions and facts he will be relying on during the hearing which may include particulars of comparable rents or sales.

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<sup>5</sup> See Second Schedule of the Valuation Review Board (Appeals Procedure) Regulations

<sup>6</sup> See section 29(4) of the Act

<sup>7</sup> See section 29(2) of the Act

<sup>8</sup> See R. 5 of Valuation Review Board (Appeals Procedure) Regulations

3.3 The Appellant's Statement must be signed by the appellant or his authorised representative. The appellant will not be entitled during the hearing of the appeal to rely on any contentions or facts other than those set out in the Appellant's Statement unless he obtains the permission of the Board.

3.4 The appellant must file with the Secretary 3 copies of the Appellant's Statement. The Secretary will forward one copy of the Appellant's Statement to the Chief Assessor or the Comptroller, as the case may be, (referred to as the "respondent"), and will require the respondent to submit his response to the contentions and facts set out in the Appellant's Statement by way of a "Respondent's Statement". The respondent will similarly file 3 copies of the Respondent's Statement with the Secretary.

3.5 After the filing of the Respondent's Statement, the Secretary will fix a date for parties to attend before the Chairman or a Deputy Chairman of the Board for a pre-hearing conference ("PHC"). At the PHC, the parties will be given the opportunity to discuss and to resolve the matters in dispute on agreed terms, leading to a withdrawal of the appeal.

3.6 Appeals that cannot be resolved consensually will be directed for a hearing before the Board. Parties will be required to file and exchange their submissions and if witnesses are to be called at the hearing, directions for the filing of affidavits will be given.

#### **4. Timelines**

4.1 In order to facilitate the expeditious disposal of appeals, the following timelines will apply for **all appeals lodged with the Board from 1 July 2015** onwards:

- (a) the appellant must file the Appellant's Statement within 2 months after lodging the Notice of Appeal;
- (b) the respondent must file the Respondent's Statement within 2 months after receiving the Appellant's Statement;
- (c) The Chairman will convene the first PHC within 2 months of the filing of the Respondent's Statement;
- (d) At the 1<sup>st</sup> PHC, the Chairman will ascertain the positions of the parties, and subject to the specific circumstances of the case, grant the parties an adjournment of 3 months to attempt a resolution of the appeal;
- (e) At the 2<sup>nd</sup> PHC, the Chairman will further ascertain the positions of the parties and discuss the issues in the case to facilitate a resolution of the appeal;
- (f) At the 3<sup>rd</sup> PHC, if it appears to the Chairman that the appeal cannot be resolved without a hearing, directions will be given for the filing of

submissions outlining the arguments to be canvassed at the hearing of the appeal and affidavits of the witnesses to be called to give evidence, if any, in preparation for a hearing as follows:

- 1) affidavits of evidence in chief to be filed within 2 months of the PHC
- 2) Submissions together with a bundle of authorities in support within 3 months of the PHC
- 3) Reply Submissions within 1 month after receipt of the other party's Submissions.

(g) At the 4<sup>th</sup> PHC, the Chairman will direct that a hearing date be fixed for the appeal after verifying with parties that all the requisite documents in (f) have been filed.

4.2 The parties shall endeavour to comply with the timelines given with the view to resolving the appeals expeditiously. It is expected that appeals will generally be resolved within a period of between 18 to 24 months from the date of the Notice of Appeal. A schematic representation of the appeal timeline is at Annex A.

4.3 The Chairman may in his discretion vary the timelines as necessitated by the circumstances of any particular case as he thinks fit.

## **5 Hearing of the appeal**

5.1 The hearing of the appeal is presided over by a committee of the Board comprising 3 members of the Board, at least one of whom will be the Chairman or a Deputy Chairman.

5.2 The Secretary will give the parties at least 14 days' notice of the time and place for the hearing of the appeal. The hearing usually takes place in a court room in the State Courts at Havelock Square.

5.3 At the hearing, the appellant and respondent will take turns to present their respective cases. Each party may call witnesses to give evidence and may also cross-examine the witnesses called by the other party. The Board will hear the arguments and submissions of both parties before coming to a decision and may adjourn a hearing at any time.

5.4 The Board may at any time before delivering its decision call for such further evidence or explanation from either party to be given in the presence of the other party as it may consider necessary. On the conclusion of the hearing, the Board may adjourn an appeal for any period of time for the purpose of considering its decision.

5.5 The decision of the Board may be conveyed to the parties by the Secretary by rendering a written copy of the decision to them duly signed by the Chairman/Deputy

Chairman and members of the Board who heard the appeal. Alternatively, at the discretion of the Board, the decision may be orally delivered to the parties by the Chairman/ Deputy Chairman or by any member of the Board who heard the appeal.

### **Costs and interest**

6.1 The Board has the discretion to order costs of an appeal. Where costs are awarded against an appellant, such costs shall be added to the tax payable by the appellant and be recoverable as if it were part of the tax payable in respect of the property.

6.2 Where the Board has directed an amendment to be made to the Valuation List and the tax in respect of the property is less than the amount paid by the appellant to account of tax for that property, the Board may order the Comptroller to pay interest on the difference between the amount paid to account of tax and the tax payable in respect of the property.

## **7 Appeal against the decision of the Board**

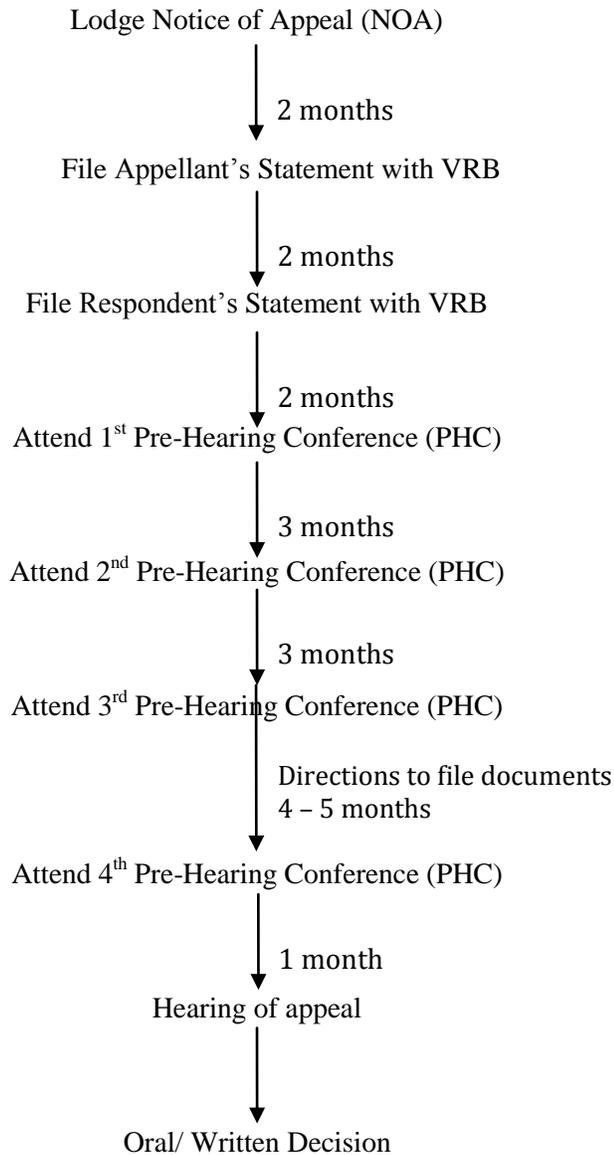
7.1 A property owner who is dissatisfied with the decision of the Board may appeal to the High Court within 21 days of the date of the decision.

7.2 The procedure for appeals to the High Court is governed by the Rules of Court.

## **8 Withdrawal of appeal**

8.1 An appellant may withdraw his appeal at any time by writing to the Secretary.

**Timeline of the Appeal Process**



**Total Time: 18 to 24 Months**