

26/80

No.11 of 1979

IN THE JUDICIAL COMMITTEE OF THE PRIVY COUNCIL

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O N A P P E A L

FROM THE COURT OF APPEAL OF THE REPUBLIC OF  
SINGAPORE

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B E T W E E N :

HOWE YOON CHONG Appellant

- and -

THE CHIEF ASSESSOR, PROPERTY TAX,  
SINGAPORE Respondent

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RECORD OF PROCEEDINGS

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COWARD CHANCE,  
Royex House,  
Aldermanbury Square,  
LONDON, EC2V 7LD

Solicitors for the  
Appellant

JAQUES AND CO.,  
2 South Square,  
Grays Inn,  
LONDON, WC1R 5HR

Solicitors for the  
Respondent

IN THE JUDICIAL COMMITTEE OF THE PRIVY COUNCIL

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O N A P P E A L

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B E T W E E N :

HOWE YOON CHONG

Appellant

- and -

THE CHIEF ASSESSOR, PROPERTY TAX,  
SINGAPORE

Respondent

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RECORD OF PROCEEDINGS

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INDEX OF REFERENCE

---

No.	Description of Document	Date	Page
1	Notice of Transfer of subject property TS XXVII Lot 61.134	29th June 1973	1
2	Notice No.All7324 under Section 18(2) of Property Tax Act	1st October 1973	4
3	Notice No.13 B 19097 under Section 12(3) of Property Tax Act	11th March 1974	5
4	Notice of Appeal against Chief Assessor's valuation with grounds of appeal	29th March 1974	6
5	Notice of Appeal against Chief Assessor's valuation with further grounds of appeal	18th September 1974	8

No.	Description of Document	Date	Page
6	Chief Assessor's Report to the Valuation Review Board	1st November 1974	11
7	Valuation Review Board's note of proceedings and evidence	10th December 1975	16
8	Oral grounds of Decision of Valuation Review Board	10th December 1975	19
9	Order of the Valuation Review Board	10th December 1975	23
<u>IN THE HIGH COURT IN THE REPUBLIC OF SINGAPORE</u>			
10	Notice of Originating Motion	30th December 1975	24
11	Notes of proceedings and oral evidence in the High Court	17th January 1978 18th January 1978 19th January 1978 20th January 1978 21st January 1978	27
	<u>Seah Kim Bee</u>		
	Examination		29
	Cross-Examination		
	Re-Examination		31
	<u>Jeffrey Heng</u>		
	Examination		31
	Cross-Examination		32
	Re-Examination		32
	Further Examination		34
	Further Cross-Examination		34
	Further Re-Examination		34
	<u>Poh Shoung Fook</u>		
	Examination		35
	Cross-Examination		35
	<u>Tan Ghee Paw</u>		
	Examination		35
	Cross-Examination		35
12	Grounds of Judgment	27th March 1978	38
13	Order	21st January 1978	52

---

No.	Description of Document	Date	Page
<u>IN THE COURT OF APPEAL OF THE REPUBLIC OF SINGAPORE</u>			
14	Notice of Appeal	25th January 1978	53
15	Petition of Appeal	5th May 1978	55
16	Respondent's Notice	18th May 1978	58
17	Judgment	20th November 1978	60
18	Order	20th November 1978	77
19	Order granting leave to appeal to the Judicial Committee of the Privy Council	19th February 1979	78

## PART II

## Exhibits

Exhibit No.	Description of Document	Date	Page
A2	Site Plan Six photographs		80 81 - 81
	<u>APPELLANTS EVIDENCE IN HIGH COURT as follows</u>		
	Affidavit of Ronald Chua	5th January 1978	84
	Affidavit of Tan Ah Bah	5th January 1978	86
	Affidavit of Ronald Chua and following exhibits thereto	11th January 1978	88
RC1	Schedule of comparable assessments		94
RC2	Schedule of sales of 18 comparable properties		98
RC3	Court Exhibit - plan		101
RC4	Court Exhibit - plan		102
P1	Court Exhibit - press cutting from The Straits Times of 19th and 10th January 1978		103
	Affidavit of Seah Kim Bee and following exhibits thereto	16th January 1978	106
SKB1	Plan showing a cross section of the site		109
SKB2	Court exhibit - plan		110
SKB3	Court exhibit - plan		111
SKB2	Court exhibit - plan		112
SKB2A	Court exhibit - plan		113
	<u>RESPONDENTS EVIDENCE IN HIGH COURT</u>		
	Affidavit of Lim Soo Chin and following exhibits thereto	16th January 1978	114
LSC1	Micro zoning plan IV		119
LSC2	Analysis of the 18 sales quoted in exhibit RC2		120
	Affidavit of Jeffrey Heng Wah Yong	17th January 1978	122
JH2	Court exhibit - plan		125

Exhibit No.	Description of Document	Date	Page
JH3	Court exhibit - letter Ang Kheng Leng and Associates to The Chief Planner, National Development Building	17th April 1973	126
JH4	Court exhibit - plan		127
JH5	Court exhibit - plan		128
JH6	Court exhibit - plan		129
JH7	Court exhibit		130
JH8	Court exhibit		131
	Letter Rodyk and Davidson to The Commissioner of Stamps	22nd May 1973	133
	Letter Tan Boon Chiang to Rodyk and Davidson	20th January 1972	134
	Statutory Declaration by Howe Min Cheng	19th December 1972	135
	Declaration of Trust by Howe Min Cheng	4th April 1973	136
	Indenture between Howe Min Cheng and the Appellant	4th April 1973	138
	Certificate of Adjudication under Section 36 Stamp Ordinance	28th May 1973	140
	Notice of Transfer of Property TS XXVII Lot 61-126	14th April 1973	141
	Indenture between Lim Chong Pang and Lim Chong Min and Oh Mo See	26th October 1951	143
	Affidavit of James Chia Shih Ching and following exhibits thereto	10th January 1978	149
JC1	Letter Rodyk and Davidson to Chief Assessor Property Tax	28th December 1977	152

Exhibit No.	Description of Document	Date	Page
JC2	Property Tax (Fees) Regulations 1961 as amended		154
JC3	Letter Senior Legal Officer Inland Revenue Dept. to Rodyk and Davidson	30th December 1977	156
JC4	Writ of Subpoena	29th December 1977	157
JC5	Letter Rodyk and Davidson to Senior Legal Officer Inland Revenue Dept.	6th January 1977 (sic)	159
JC6	Exhibit A3 - Items in Valuation Lists		161
JC7	Letter Senior Legal Officer Inland Revenue Dept. to Rodyk and Davidson	9th January 1978	172
JC8	Letter Rodyk and Davidson to Senior Legal Officer Inland Revenue Dept.	9th January 1978	173
	Affidavit of Tan Keng Seng	10th January 1978	174
	Affidavit of Lim Soo Chin	10th January 1978	176
	Affidavit of P.Selvadurai	12th January 1978	178

DOCUMENTS TRANSMITTED TO THE  
JUDICIAL COMMITTEE BUT NOT  
REPRODUCED

Description of Document	Date
Certificate of Security for Costs	25th January 1978
Appellants written submission in High Court	

No. 11 of 1979

IN THE JUDICIAL COMMITTEE OF THE PRIVY COUNCIL

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O N A P P E A L

FROM THE COURT OF APPEAL OF THE REPUBLIC OF  
SINGAPORE

---

B E T W E E N :

HOWE YOON CHONG

Appellant

- and -

10 THE CHIEF ASSESSOR, PROPERTY TAX,  
SINGAPORE

Respondent

---

RECORD OF PROCEEDINGS

---

No.1

NOTICE OF TRANSFER OF SUBJECT  
PROPERTY TS XXVII LOT 61.134  
dated 29th June 1973

No.1  
Notice of  
Transfer  
of subject  
property  
TS XXVII  
Lot 61.134

Our Ref: SKT/114/72

20 The Chief Assessor,  
Inland Revenue  
Department,  
Property Tax Division,  
City Hall, Singapore.

NOTICE OF TRANSFER OF  
PROPERTY  
Property Tax Ordinance  
1960 (Section 17)

---

29th June  
1973

I/We, RODYK & DAVIDSON of No.24 Chartered  
Bank Chambers, Singapore, the solicitors for  
HOWE MIN CHENG, the transferor/vendor of the  
property described below, hereby give notice,  
as required by Section 17 of the Property Tax  
Ordinance, 1960 of the following transfer of  
property.

---



No.1  
 Notice of  
 Transfer  
 of subject  
 property  
 TS XXVII  
 Lot 61.134  
 29th June  
 1973  
 (continued)

DESCRIPTION OF PROPERTY

Address of Property	Land situate at Cairnhill Circle, Singapore (one equal half share)
Mukim or Town Sub- Division	Lot(s) T.S.XXVII No. 61-134
	Area of Land 14,875 sq.ft.

PARTICULARS OF TRANSFER

10

Full Name and Address of Transferee/ Purchaser	HOWE YOON CHONG of No.9 Binjai Walk, Singapore, Director
---	--

Date of  
Contract -

Date of  
Transfer 4.4.1973

Considera- tion: Nil	If included in the con- sideration state the amount of:	Stock- in- trade	Chattels Good- will	20
-------------------------	---	------------------------	------------------------	----

Nature of disposition: Whether Sale, Gift, Exchange, Devise Under Will of Partial Interest	By way of Declaration of Trust
--	-----------------------------------

Whether property was sold with vacant possession or subject to tenancy	Vacant possession	30
---	-------------------	----

If sold subject  
to tenancy whether  
it is let at  
controlled rent  
or otherwise

Type of buildings on the land, e.g. Bungalow, Terrace/ Shophouses, Flat, etc.	Vacant land	40
--	-------------	----

If instrument has  
been registered:

Date of  
Registration 18.6.1973

Volume  
1956

Number  
69

No. 1  
Notice of  
Transfer  
of subject  
property  
TS XXVII  
Lot 61.134

In the case of transfer of leasehold  
interest

Name of Lessor

Date of  
Commence-  
ment

Right of  
renewal

29th June  
1973

(Continued)

Term of lease:

Year (s)

Month(s)

Special Conditions  
(if any)

Date 29th June, 1973

Signed: Rodyk & Davidson

Solicitors for the  
Transferor

FOR OFFICE USE

Dist.

No. V.L. I.B.M. Checked  
Amd. action by C.V.

Noted by

D.C.V. C.A. C.V.D. P.T.D. Draft-  
ing Sect.

Initial

Date

P.C.  
noted

Statistics  
noted

NOTICE No. A 117324 DATED 1st OCTOBER 1973 UNDER SECTION 18(2)  
OF PROPERTY TAX ACT

No.2  
Notice No.A 117324  
dated 1st October  
1973 under Section  
18(2) of Property  
Tax Act

Property Tax Division, Inland Revenue Department, St. Andrew's Road, Singapore 6  
Bahagian Chukai Harta, Jabatan Hasil Dalam Negeri, St. Andrew's Road, Singapura 6

TO: Mr. Howe Yoon Chong  
& Another  
9 Binjai Walk  
Singapore 21

Please quote the following  
reference when replying:  
Sila tulis bilangan berikut  
bila menjawab:  
A No. 117324

NOTICE UNDER SECTION \*11 (2)/18(2)  
PROPERTY TAX ACT (CAP. 144)

I hereby give you notice that it is proposed to amend the Valuation List (1973) in accordance with the particulars stated below. Should you intend to object to the proposed Valuation, you may within.....  
~~\*20 days from the date on which the Notice of Valuation List is published in the Government Gazette~~  
\*21 days of the service of this notice.

give me notice of your objection. The prescribed form of Notice of Objection may be obtained from the Property Tax Office

TS/ Mukim Bahagian Kecil Kawasan Bandar/ Mukim	Lot No. No. Lot	Private Lot No. No. Lot Sendirlan	House No. No. Rumah	Street Name Nama Jalan	Present Annual Value Nilalan Tahunan Masa ini ₹	Proposed Annual Value Nilalan Tahunan yang di-chadang ₹	Effective date of proposed Annual Value Haribulan bila nilai tahun yang di-chadang kan berjalan kuat kuasa-nya
XXVII	6/134			Land at Peck Hay Road (Rubber stamp) OBJECTIONS	1,340	26,000	4.4.73

Date - 1 OCTOBER 1973  
Haribulan

Chief Assessor  
Ketua Pentaksir

(Signed) ILLEGIBLE

Account No. 9307560				Street Code				Half year ending			
Effective Date	New/Revised			Present				Adjustment			
	Rate %	Annual Value ₹	1/2 Year Tax ₹ c.	Rate %	Annual Value ₹	1/2 Year Tax ₹ c.		Annual Value ₹	1/2 Year Tax ₹ c.		Arrears ₹ c.
4.4.73	36	26000		36	1340	241	20				
		1. 73/74 V.L. to be amended (CW) 2. Amended (Rubber Stamp) /									
Total due											

NOTICE

Prepared by:  
..Illegible....  
Initials/Date

Checked by:

...Illegible  
Initials/Date

Purcher

.....  
Initials/Date

Verifier

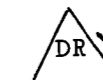
.....  
Initials/Date

TAX

Computed by:  
.....  
Initials/Date

Checked by:

.....  
Initials/Date



No. 3  
 NOTICE No. B19097 DATED 11th MARCH 1974 UNDER SECTION 12(3)  
 OF PROPERTY TAX ACT

No. 3  
 Notice No.  
 B19097 under  
 Section 12(3)  
 of Property  
 Tax Act  
 11th March 1974

Property Tax Division, Inland Revenue Department, St. Andrew's Road, Singapore 6  
 Bahagian Chukai Harta, Jabatan Hasil Dalam Negeri, St. Andrew's Road, Singapore 6

TO: Mr. Howe Yoon Chong & Anor.  
 9, Binjai Walk,  
 Singapore 21

Please quote the following reference when  
 replying:  
 Sila tulis bilangan berikut bila menjawab:  
 B 19097

NOTICE UNDER SECTION 12 (3)  
 PROPERTY TAX ORDINANCE, 1960 ACT (CAP.144)

I hereby give you notice, as required of me by Section 12 (3) of the Property Tax Ordinance, that I have decided ~~\*not to make amendment/~~  
~~to make the following amendment~~ to the valuation proposed in the notice numbered A117324 dated .10.73 under Section ~~\*11(2)/18 (2)~~ of the ~~Ordinance~~ Act.

If you are dissatisfied with my decision, you may, within 21 days of the service of this Notice on you, give written notice of appeal as provided  
 under Section 26 of the ~~Ordinance~~ to the Valuation Review Board on the prescribed form obtainable from the Clerk to the Board at the Civil District  
 Courthouse, Empress Place, Singapore 6. - District Courts

TS/ <del>Mukim</del> Bahagian Kechll Kawasan Bandar/ <del>Mukim</del>	Lot No. No. Lot	Private Lot No. No. Lot Sendirian	House No. No. Rumah	Street name Nama Jalan	Proposed Annual Value / Nilaian Tahunan yang di-chadang	Effective date of proposed amendment Haribulan bila nilialan tahunan yang di-chadang- kan berjalan kuat kuasa-nya
XXVII	61/134			Land at Peck Hay Road	26,000	4.4.73
Date Haribulan 11 MAR 1974		Chief Assessor Ketua Pentaksir				

9307560  
 Ini la-lah suatu pemberitahu bahawa Ketua Pentaksir sa-bagaimana di-kehendaki oleh bahagian 12(3) Undang<sup>2</sup> Chukai Harta telah membuat keputusan  
 hendak/tidak akan membuat pindaan tersebut di-atas pada nilaian yang di-chadangkan dalam pemberitahu yang telah di-kirimkan kepada awak terlebih  
 dahulu di-bawah Bahagian \*11(2)/18(2) Undang<sup>2</sup> itu.

Jika awak berasa tidak puashatl dengan keputusan-nya, awak boleh tempoh 21 hari satelah pemberitahu ini di-sampaikan kepada awak, memberi surat rayuan kepada  
 Lembaga Ulangkaji Nilaian sa-bagaimaa di-sediakan di-bawah Bahagian 26 Undang<sup>2</sup> itu, dalam suatu borang tertentu yang boleh di-dapati daripada Kerani  
 kepada Lembaga Ulangkaji Nilalan di-Bangunan Mahkamah Daeral Awam, Empress Place, Singapore 6.

No. 4

NOTICE OF APPEAL AGAINST CHIEF ASSESSOR'S VALUATION  
WITH GROUNDS OF APPEAL DATED 29th MARCH 1974

No. 4  
Notice of Appeal  
against Chief  
Assessor's  
valuation with  
grounds of Appeal  
29th March 1974

Appeal No. 080/74

PROPERTY TAX ORDINANCE, 1960  
VALUATION REVIEW BOARD REGULATIONS, 1961

NOTICE OF APPEAL AGAINST A VALUATION PROPOSED BY THE CHIEF ASSESSOR

Notice of Appeal must be sent in duplicate to the Clerk, Valuation Review Board, Civil District Court House,  
Empress Place, Singapore 6, WITHIN 21 DAYS of the service of the Chief Assessor's decision under Section 12(3)  
of the Property Tax Ordinance.

I hereby give notice of appeal against the following valuation by the Chief Assessor:-

These particulars to be correctly copied from the NOTICE from the Chief Assessor conveying the proposed Valuation	Address of Property	Annual Value proposed by the Chief Assessor: \$26,000	IMPORTANT Please enter here CHIEF ASSESSOR'S NOTICE NO. B.19097  Date of Notice 11.3.74
	TS XXVII Lot No. 61/134 Land at Peck Hay Road	Effective date of proposed Annual Value 4.4 73	

My grounds of appeal are:

1. The proposed annual value of \$26,000.00 as against \$1,340.00 is manifestly excessive and wrong in law.
2. The Chief Assessor erred in law and in fact in increasing the annual value of the Appellant's property in comparison to other adjoining properties in the locality.
3. The proposed annual value by this Objection should be made at \$1,340.00.

L.S  
(29 MAR 1974)

I desire an Annual Value of \$1,340/- with effect from 4.4.73 <del>and attach hereto a statement showing how this revised Annual Value is arrived at</del>						
Mark X in the appropriate box: <table style="display: inline-table; vertical-align: middle;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="padding-left: 5px;">I shall attend before the Board in person</td> </tr> <tr> <td style="border: 1px solid black; width: 20px; height: 20px; text-align: center;">X</td> <td style="padding-left: 5px;">I shall be represented before the Board by</td> </tr> </table> (name) Messrs. Rodyk & Davidson (address): 24 Chartered Bank Chambers, Singapore		I shall attend before the Board in person	X	I shall be represented before the Board by	Appellant's Name HOWE YOON CHONG	
		I shall attend before the Board in person				
X	I shall be represented before the Board by					
	Appellant's Address 9, Binjai Walk, Singapore 21					
Address for service of communication on this appeal: 24, Chartered Bank Chambers, Singapore	Appellant's signature Rodyk & Davidson Solicitors for the Appellant	Date of Appeal 29.3.74				

No. 5

NOTICE OF APPEAL AGAINST  
CHIEF ASSESSOR'S VALUATION  
WITH FURTHER GROUNDS OF  
APPEAL dated 18th September  
1974

No.5  
Notice of  
Appeal against  
Chief Assessor's  
valuation with  
further grounds  
of appeal

18th September  
1974

10

Appl. No. 82/72

PROPERTY TAX ORDINANCE, 1960  
VALUATION REVIEW BOARD REGULATIONS, 1961

NOTICE OF APPEAL AGAINST A VALUATION  
PROPOSED BY THE CHIEF ASSESSOR

20

Notice of Appeal must be sent to in duplicate  
the Clerk, Valuation Review Road, Civil  
District Court House, Empress Place, Singapore  
6 WITHIN 21 DAYS of the service of the  
Chief Assessor's decision under Section 12(3)  
of the Property Tax Ordinance

I hereby give notice of appeal against the  
following valuation by the Chief Assessor

Address  
of Property

Annual Value  
proposed by  
the Chief  
Assessor

IMPORTANT  
Please enter here  
CHIEF ASSESSOR'S  
NOTICE NO.19097

These particu-  
lars to be  
correctly  
copied from  
the NOTICE from  
the Chief  
Assessor con-  
veying the  
proposed  
Valuation

30

TS XXVII  
Lot No.61.134  
Land at Peck  
Hay Road

\$26,000/-

Effective date of  
proposed Annual Value

4.4.73

Date of Notice  
11.3.74

No.5  
Notice of  
Appeal against  
Chief Assessor's  
valuation with  
further grounds  
of appeal

~~My grounds of appeal are:~~

Further Grounds of Appeal :

18th September  
1974

Further to the grounds of appeal filed herein  
on the 29th March 1974, the Appellant would  
also contend that :

10

(Continued)

- (a) The Chief Assessor erred in law and in fact  
in increasing the annual value of the  
Appellant's property in comparison with  
other similar properties in Singapore;  
and
- (b) The proposed valuation or increased  
valuation of the Appellant's property  
is ultra vires the Property Tax Act  
Cap. 144 and the Constitution of  
the Republic of Singapore

20

---

I desire an Annual Value of \$1,340/-  
with effect from 4.4.73

---

Mark 'X' in  
the appropriate box

I shall attend before the  
Board in person

X I shall be represented before  
the Board by

(Name) Messrs. Rodyk & Davidson  
of (address) 24 Chartered Bank Chambers,  
Singapore.

Appellant's  
Name  
HOWE YOON  
CHONG

30



10

Address for service of  
communication on this  
appeal:

24 Chartered Bank  
Chambers, Singapore

Appellant's  
Address  
9 Binjai Walk  
Singapore  
21

Appellant's  
Signature

No.5  
Notice of  
Appeal against  
Chief Assessor's  
valuation with  
further grounds  
of appeal

18th September  
1974

(Continued)

Solicitors  
for the  
Appellant

Date of Appeal

18.9.74

20

No.6  
Chief Asses-  
sor's Report  
to the valua-  
tion Review  
Board

1st November  
1974

No.6

CHIEF ASSESSOR'S REPORT  
TO THE VALUATION REVIEW  
BOARD dated 1st November  
1974

O.M. 30/75

APPENDIX 'A'

REPORT TO THE VALUATION REVIEW BOARD

CONFIDENTIAL  
APPEAL NO.80/74

10

Type of Case: Disputed Annual Value

Property: TS 27 Lot 61-134 - Land at  
Peck Hay Road

Description of Property: This is a trapezoidal  
piece of vacant land located less than 50 yds  
from the junction of Peck Hay Road/Clemenceau  
Avenue and it is situated in a secluded and  
quiet residential district of Cairnhill - see  
site plan attached hereto.

The land is a right-of-way off Peck Hay  
Road and is about 19 ft above road level. At  
the rear is an unmade-up road which is about 13  
ft above this land. Access to the subject land  
is by 22 ft wide right of way from Peck Hay Road.  
The land is zoned "Residential" in the Master  
Plan and with a maximum density of 150 persons  
per acre.

20

Land Area: 14,875 sq. ft.

Owner: Mr. Howe Yoon Chong,  
9 Binjai Walk  
Singapore.

30

Proposed Annual Value: Section 18(2) Notice No.  
A117324 dated 1.10.73 proposing an annual value  
of \$26,000 with effect from 4.4.73.

Section 12(3) Notice No.  
B19097 dated 11.3.74 making no amendment to the  
proposed Annual Value of \$26,000 with effect  
from 4.4.73.

Previous Annual Value: \$1,340

Owner's Desired Annual Value: \$1,340 with effect from 4.4.73.

No.6  
Chief Assessor's Report to the valuation Review Board

Grounds of Appeal: "1. The proposed annual value of \$26,000 as against \$1,340 is manifestly excessive and wrong in law.

2. The Chief Assessor erred in law and in fact in increasing the annual value of the Appellant's property in comparison to other adjoining properties in the locality.

1st November 1974

(continued)

10

3. The proposed annual value by this objection should be made at \$1,340. "

Further Grounds of Appeal:  
(submitted on 18.9.74)

Further to the grounds of appeal filed herein on the 29th March 1974, the Appellant would also contend that:

20

(a) The Chief Assessor erred in law and in fact in increasing the annual value of the Appellant's property in comparison with other similar properties in Singapore;

30

(b) The proposed valuation or increased valuation of the Appellant's property is ultra vires the Property Tax Act Cap.144 and the Constitution of the Republic of Singapore.

Representative of Owner: M/s Rodyk & Davidson  
24 Chartered Bank Chambers  
Singapore.

Basis of Assessment:

Estimated Capital Value:

Land Area 14,875 sq.ft.

@ \$35 per sq.ft. = \$520,625

Annual Value @ 5% = \$26,031.25

40

Proposed Annual Value  
say \$26,000

1st November  
 1974

(Continued)

<u>Comparisons</u>		<u>Land Area</u>	<u>Sale Price</u>	<u>Reflect</u>	<u>Date</u>	<u>Remarks</u>
<u>T.S.</u>	<u>Lot</u>	<u>(sq.ft.)</u>	<u>(£)</u>	<u>(£p.s.f)</u>		
XXVII	61-126	Peck Hay Rd 14,283	585,603	41.00	C4/73	Vacant land adjacent to subject property. Planning approval for 10/s apartments.
XXVII	106-6	Cavenagh Rd 72,328	2,729,650	37.74	C5/73	Vacant land. Planning approval for 4/s flats comprising 48 units
XXVII	29-1) 30-1) 30-2)	61 Cairn-hill Road 47,137	2,828,220	60.00	C8/73	V.P. sale with a pre-war bungalow presently used as store. No planning approval.
XXVII	61-65) 61-94) 61-95)	Peck Hay Rd 48,880	-	-	-	Assessed for P.T. purposes on 7/73 @ £40.00 p.s.f. Confirmed by VRE on 25.10.74. Planning approval given for erection of 22/s block (Venus Mansion) consisting of 41 split level units.
XXVII	337	Peck Hay Rd 38,858	-	-	-	Vacant land. Adjacent to subject property and used as garden for 10 Cairn-hill Circle Assessed for PT purposes on

1st November  
 1974

(continued)

<u>T.S.</u>	<u>Lot</u>	<u>Location</u>	<u>Land Area</u> (sq.ft.)	<u>Sale Price</u> (₹)	<u>Reflect</u> (₹p.s.f.)	<u>Date</u>	<u>Remarks</u>
XXVII	325	Cairnhill Rd	74,994	8,300,000	47.43	C9/72	7/74 @ ₹32.00 psf. No planning approval. V. Land V.P. Sale includes \$1.3 million for piling, \$310,000 for professional fees, \$286,764 for dev. charges. Site of Cairnhill Plaza.
XXVII	72-2pt	Bt. Timah Rd	58,319	2,332,760	40.00	C3/73	V.P. Sold with old bungalow. Assessed under excess land on 3/74 @ ₹29.00 psf.
XXVII	88	Bt. Timah Rd	56,238	-	-	-	Vacant land. Assessed for P.T. purposes on 5/74 @ ₹35.00 psf. No planning approval.
XXVII	105-2	Paterson Rd	27,954	1,397,700	50.00	C5/73	V.P. Sale. Pre-War building, demolished after purchase.

No.6  
Chief Asses-  
sor's Report  
to the valua-  
tion Review  
Board

1st November  
1974

(continued)

Submission: The proposed Annual Value has been determined in accordance with Section 2(b) of the Property Tax Act and is considered fair and reasonable in the light of sales of comparable lands in the vicinity.

Recommendation: That the Board confirm the proposed Annual Value of \$26,000 with effect from 4.4.73 as the value is not excessive and is in accordance with the law.

Tax Payable: Property tax payable on an Annual Value of \$26,000 at 36% would amount to \$9,360 per annum. 10

(Sd.)  
CHONG KOI CHIM  
for CHIEF ASSESSOR  
1.11.74

No.7  
Valuation  
Review  
Board's note  
of proceed-  
ings and  
evidence  
10th December  
1975

No. 7

VALUATION REVIEW BOARD'S  
NOTE OF PROCEEDINGS AND  
EVIDENCE - 10th December 1975

20

VALUATION REVIEW BOARD

VRB Appeal No.80/74 - T.S. XXVII Lot 61-134.

Mr Howe Yoon Chong v Chief Assessor

NOTES OF EVIDENCE

10 December, 1975

Coram:

Mr T.S. Sinnathuray - Chairman  
Mr Lye Yuan Weng - Member  
Mr Kwee Thiam Sioe - Member

Mr P. Selvadurai for Appellant.  
Mr Chong Koi Chim for Chief Assessor

30

Mr. Selvadurai:

Documents - marked A.1.  
Photographs - marked A.2.  
Comparables - marked A.3.

Site plans - marked A.4.  
Statutory declaration and Indenture - marked A.5.  
Proposed annual value is \$26,000 wef 4.4.73  
Seems to be the transfer has caused re-valuation.  
This is not a transfer.  
Not all properties have been valued.  
Not all properties have been re-valued.  
Refer to Cap.144 - section 9, 6.  
Valuation List does not have all properties.  
10 Question of unfairness.

No.7  
Valuation  
Review  
Board's  
note of  
proceedings  
and  
evidence  
10th  
December  
1975  
(continued)

Article 8 of Constitution.

No.9 of 1965.

Effective land area is only about 9,000  
sq.feet.

Total area is 74,875 sq.ft.

Less assess (sic) strip 20 x 120 = 2,400 sq.ft.

Less again northern slope 15 x 120 = 1,800  
sq.ft.

20 Less again southern slope 15 x 107 = 1,605  
sq.ft.

Therefore, total reduction is 5,805 sq.ft.

Photograph 6 shows northern slope.

A.W.1 Ronald Chua (sworn, speaking in English)

Living at No.11 Faber Green.

I am with D.B.S. as Manager of the Property  
Division.

30 I hold a Diploma in Urban Valuation from the  
University of Auckland. I also hold a B.A. from  
University of Malaya. As a valuer I have been  
working since 1965. I was with Property Tax Division  
for 5 years. Since then I have been with D.B.S.

40 I have inspected this property - Lot No.61-134.  
I took the photographs - A.2. The main purpose of  
these photographs is to illustrate the effective  
area of the site and to show the area that is lost  
to the steep slope and to the access. When I mean  
effective area, I mean the area that is suitable  
for building upon. Photograph (1) shows the area  
suitable for building. Photograph (2) on left side  
along the fence is the 20 feet wide access strip.  
Photographs (3) and (4) illustrate the southern slope.

No.7  
Valuation  
Review  
Board's note  
of proceed-  
ings and  
evidence  
10th December  
1975  
(continued)

Between the level of the site suitable for building upon and the access road along the southern frontage there is a difference of 15 feet. The level of the site is lower to the level of the road. Photograph (5) is the western boundary. The middle portion is the area suitable for building shown in photograph (1) and can be defined as bounded by the eastern and western boundary and 15 feet from the northern and southern boundaries. The northern boundary is higher by 20 feet to the adjacent property.

10

There are in my view restrictions to this property. One is the narrow access strip. The other is the small area suitable for building. Thirdly, is the steepness of the slope along the southern and northern boundaries. In terms of a simple bungalow the access strip is adequate. But if one thinks of high rise development where there will be multiple units and therefore a greater flow of vehicular traffic, the width of this access strip may not be sufficient. There will have to be fairly extensive retaining walls along the southern and northern boundaries. Because of the strip, the smallness of the land, with the clearance of any proposed high rise building to the existing high rise building erected on the front lot which may be required, I am of the view that high rise development may not be permitted. I would look at this site as suitable for a one or two storey bungalow. Also I would say there is only orientation to the east. Basing on 1973 values, the peak of the market, I would value this land at approximately \$25 per sq.ft. on the effective area which works out to \$226,750.

20

30

There is a drain which links the culvert shown in photograph (4) and cuts diagonally across to the eastern boundary to about 1/3 of the way from the southern boundary. If the drain is in the way of development on the land, then it may have to be re-diverted.

40

I prepared A.3. from the Valuation List that was open for inspection in August 1974. All these properties are vacant land except where they have comments. Looking at the site, the properties do not seem to have been re-valued. In respect of class of properties, I would say that the properties listed in A.3. are comparables.

50

Sgd: T.S.Sinnathuray



Adjourned for hearing at 2.30 p.m.

A.W.1 Ronald Chua (on former oath)

Cross-examined:

I am not academically qualified as a planner but I did undergo a course in planning and passed all the subjects. I did not submit my thesis to complete. I do however deal with it in the course of my work.

No.7  
Valuation  
Review  
Board's note  
of proceed-  
ings and  
evidence  
10th December  
1975  
(continued)

10 I agree that the opinions I expressed -  
the 3 reasons - should come from a competent  
and qualified planner but he too can only give  
opinion.

I do not know whether appellant has made  
any application to the Planning Dept for  
development.

I do not know the minimum requirement for  
an access road to a high rise building.

20 I did not carry out any survey as to the  
load on the access road. It is merely an  
observation.

In valuing any land, in my mind, in my  
opinion, one should only value effective land  
- for all purposes.

(Witness is referred to A.3).

30 In A.3, the areas of the various lands were  
obtained not from the Valuation List but from  
the Survey Dept. plans. I did the capital value.  
I have had no access to the authenticated  
Valuation List for 1975. I would not know of  
any amendments to that Valuation List. The  
culvert would not affect the potentiality of  
the land for development for high rise building.

Re-examination: No questions.

Mr. Salvadurai: Refers to cases.

Refers to Article in Constitution.

Mr. Mahmood:

Refer to Report to Board.  
Refer to section 18 of Cap.144.  
Done within the ambit of the Act.

No.7  
Valuation  
Review  
Board's note  
of proceed-  
ings and  
evidence  
10th December  
1975  
(continued)

Mr. Selvadurai:

Submits.

Board:

Annual value confirmed and appeal  
dismissed.

Sgd. T.S.Sinnathuray

EXAMINED BY ME  
Sgd.

31/12/75

Clerk to the Valuation  
Review Board

TRUE COPY  
Sgd.

Chairman, Valuation  
Review Board

10

No.8  
Oral grounds  
of Decision  
of Valuation  
Review Board  
10th December  
1975

No.8

ORAL GROUNDS OF DECISION  
OF VALUATION REVIEW BOARD  
dated 10th December 1975

VALUATION REVIEW BOARD

Appeal No.80/74 - TS XXVII Lot 61-134  
Land @ Peck Hay Road

Howe Yoon Chong v Chief Assessor

ORAL GROUNDS OF DECISION

20

This Appeal relates to a disputed annual  
value of a piece of land in TS XXVII Lot 61-134  
at Peck Hay Road. There is in the Report to  
the Board a description of the land which we  
adopt in toto. The land has an area of 14,875  
square feet.

The Chief Assessor, under section 18(2)  
of the Property Tax Act (Cap.144) (hereafter  
referred to as "the Act"), issued Notice No.  
All7324 dated 1st October, 1973 proposing an  
annual value of \$26,000 with effect from  
4th April, 1973. The appellant objected to  
this assessment under section 12(3) of the Act.  
The Chief Assessor in Notice No.B.19097 dated  
11th March, 1974 informed the appellant that  
he proposed to make no amendment to the  
original proposal. The appellant then filed

30

a Notice of Appeal to this Board. In the Notice of Appeal, the appellant desired that the annual value should remain at \$1,340.

No.8  
Oral grounds  
of Decision  
of Valuation  
Review Board  
10th December  
1975  
(continued)

As far as the Chief Assessor's representative can ascertain, there has been no revaluation of this land for decades, probably not since early 1950 when the annual value was first determined.

10 In pursuance of the Grounds of Appeal filed before this Board, Counsel for the appellant has raised some interesting and novel propositions. As I understand them, in short, these are his submissions.

20 Firstly, it is said because of section 9 of the Act the Valuation List must have on it all houses, buildings, land and tenements in Singapore. It is not disputed by the appellant that the appellant's land is on the Valuation List. But it seems to be the argument that because some properties are not on the Valuation List, therefore, the Valuation List is invalid. The next point made is, and there has been submitted Exhibit A.3 which is a list of comparables, that comparable properties similar to that of the appellant's have a much lower annual value than the proposal that has been made by the Chief Assessor. Therefore, it is said that since other properties have not been revalued upwards it would be unfair and unjust for the appellant's property to be revalued. This argument is reinforced by reference to Article 8 of the Constitution which, inter alia, provides that all persons are equal before the law. It seems to be the argument that since other properties have not been revalued, therefore, there is discrimination by the Chief Assessor in revaluing the appellant's property upwards.

40 Reference has been made to two English cases, that of Double v Assessment Committee of Southampton & Others reported in (1922) 2 KB p.213 and Stirk & Sons Ltd v Halifax Assessment Committee reported in (1922) 1 KB p.264. Just before the luncheon adjournment, it came to my mind that a not very dissimilar point had arisen before this Board sometime ago and on that occasion I had been referred to the case of Ladies' Hosiery and Underwear Ltd v West Middlesex Assessment Committee reported in (1932) AER p.427. Having given consideration to the English authorities,

50

No.8  
Oral grounds  
of Decision  
of Valuation  
Review Board  
10th December  
1975  
(continued)

it seems to me that the first two cases turned on the interpretation of the particular Rating Acts referred to in the decisions. Certainly in the case of *Stirk & Sons Ltd v Halifax Assessment Committee* in the judgment itself, Mr Justice Sankey at page 271 referred to section 18 of the relevant Act which provides that any person who is aggrieved by any valuation list, and I emphasise, "on the ground of unfairness or incorrectness in the valuation of any hereditaments included therein", may appeal against the matter. There is no reference to the relevant statute in the case of *Double v Assessment Committee of Southampton & Others* but I think it can be inferred that there is a similar provision like the one I have referred to. But, in the Act, in Singapore, however, there is no similar provision. In fact, there is no direction in the Act as to on what grounds an appellant may appeal to this Board. 20

The case of *Ladies Hosiery & Underwear Ltd v West Middlesex Assessment Committee* is, of course, a very different one. In it a point of principle was canvassed and decided upon. Lord Scrutton says at page 433: ..... "The first vital question is the correct valuation according to the statute of the individual hereditament. Where the evidence on this point is clear and uncontradicted, evidence that another hereditament has been incorrectly valued according to the statute is of no weight, unless for the purpose, on proper notice, of correcting that particular inaccuracy." That principle of valuation is, in my view, the correct approach to take of valuation of properties in Singapore. 30

The question for decision, then, before this Board is, has a correct valuation been made of the appellant's land in the re-assessment in 1973? On this issue, the appellant has called a valuer to give evidence. I do not wish to dwell at length but, with respect, we do not agree with him. We are of the view for the purposes of the Act, when one makes an assessment of vacant land, it is not correct to exclude in the way the witness had sought to exclude certain portions of the land. Granted that some allowance may have to be made for certain aspects of the land but to go so far as to exclude as much as 5,805 square feet out of a vacant land of 14,875 is, to our mind, wrong. That being so, we are then 40 50

left with the only other valuation that has been made, and, that is, by the Chief Assessor's representative, Mr Chong Koi Chim, and that is set out in the Report to the Board. Indeed I must say that on the 25th October, 1974, in Appeal No.434/73, the Board had to make a decision on a piece of property not far away from the appellant's land. That, too, raised an interesting question of law. But in that appeal, the appellant, the owner of a block of flats in the course of construction, did not object to the market value of \$40 per square feet for that vacant land. There are other comparables. The Chief Assessor has assessed the appellant's land at \$35 per square feet for the year under appeal. We are only concerned with the year of appeal, i.e. 1973. We are of the view that it cannot be said that it is an unreasonable assessment. We confirm the annual values and the appeal is dismissed.

No.8  
Oral grounds  
of Decision  
of Valuation  
Review Board  
10th December  
1975  
(continued)

Dated the 10th day of December, 1975.

Sd.  
T.S.SINNATHURAY  
Chairman

I agree

Sd.  
LYE YUEN WENG  
Member

I agree

Sd.  
KWEE THIAM SIOE  
Member

No.9  
Order of  
the Valua-  
tion Review  
Board  
10th December  
1975

No. 9  
ORDER OF THE VALUATION  
REVIEW BOARD dated 10th  
December 1975

VALUATION REVIEW BOARD

A P P E L L A N T: Mr. Howe Yoon Chong

DATE OF ORDER: 10 DEC 1975

ORDER OF BOARD:

The Board confirmed the Annual Value(s)  
as follows :-

10

<u>Appeal No.</u>	<u>Property</u>	<u>Annual Value &amp; Effective Date</u>
80/74	TS XXVII Lot 61-134	\$26,000 w.e.f. 4.4.73

Appeal dismissed.

Sd.

CLERK TO THE VALUATION  
REVIEW BOARD

Dated: 10 DEC 1975

TO:

M/s Rodyk & Davidson  
Advocates & Solicitors  
Chartered Bank Chambers  
Battery Road  
SINGAPORE 1

Your ref:  
PS/2527/73/bo

20

Copy Chief Assessor

No. 10

NOTICE OF ORIGINATING  
MOTION dated 30th December  
1975

In the High  
Court in the  
Republic of  
Singapore

No.10  
Notice of  
Originating  
Motion

30th December  
1975

IN THE HIGH COURT OF THE REPUBLIC OF SINGAPORE

Originating Motion )  
No.30 of 1975 )

10

In the matter of the Property  
Tax Act (Cap.144, 1970  
Edition)

And

In the matter of an appeal  
against the Order of the  
Valuation Review Board,  
Singapore

Between

Howe Yoon Chong      Appellant

And

20

The Chief Assessor  
Property Tax,  
Singapore              Respondent

TAKE NOTICE that the abovenamed Appellant,  
Howe Yoon Chong, being dissatisfied with the  
Order of the Valuation Review Board given at  
Singapore on the 10th day of December 1975 in  
V.R.B. Appeal No.80/74 appeals to the High Court  
against the whole of the said Order.

30

AND FURTHER TAKE NOTICE that the Court will  
be moved on Friday, the 6th day of February, 1976  
at 10.30 a.m. or so soon thereafter as Counsel can  
be heard by Counsel on behalf of the said Appellant  
for an Order that the said Order of the Valuation  
Review Board be reversed, varied or set aside.

And that the costs of and incidental to  
this application may be taxed and paid by the  
Respondent to the Appellant.

AND FURTHER TAKE NOTICE that the grounds of  
this application are :-

In the High Court in the Republic of Singapore

No.10  
Notice of Originating Motion

30th December 1975

(continued)

- (1) That the Chief Assessor has failed to consider the annual values of all comparable properties within the Town subdivision when he decided to increase the annual value of the Appellant's property known as TS XXVII Lot No.61-134 at Peck Hay Road, Singapore from \$1,340/- to \$26,000/-.
- (2) That the Chief Assessor failed to make allowance for the several disadvantages suffered by the Appellant's property in so increasing its annual value. 10
- (3) That the Board, having conceded during the hearing of the Appellant's appeal before it on the 10th day of December 1975 that the Valuation List did not contain particulars of all houses, buildings, lands and tenements as required by section 9 and other relevant provisions of the Property Tax Act (Cap.144) failed to consider the legality or otherwise of the relevant Valuation List in upholding the Chief Assessor's proposed increase in the annual value of the Appellant's property. 20
- (4) That the Board, having conceded during the hearing of the Appellant's appeal before it on the 10th day of December 1975 that the relevant Valuation List did not and that no Valuation List ever did contain up-to-date valuations or revaluations of all houses, buildings, lands and tenements failed to consider whether the inclusion of the Appellant's property with the increased annual value of \$26,000/- in such Valuation List offended against the equal protection and equality provisions of the Malaysian Constitution that applied to the Republic of Singapore. 30
- (5) The Board failed to consider the legal significance or character of the transfer of the Appellant's property by the Appellant's father Mr. Howe Min Cheng to the Appellant by Conveyance dated 4th April 1973, for the purpose of the revision of the annual value of the Appellant's property under the Property Tax Act (Cap.144). 40
- (6) The Board erred in law in affirming the annual value of the Appellant's property 50



at \$26,000/- as proposed by the Chief Assessor.

In the High Court in the Republic of Singapore

(7) In the circumstances the Chief Assessor's assessment of the Appellant's property at the annual value of \$26,000/- is ultra vires the provisions of the Property Tax Act (Cap.144) and conflicts with and is contrary to the provisions of the Constitution of the Republic of Singapore.

No.10  
Notice of Originating Motion

30th December 1975

10

Dated the 30th day of December, 1975.

(continued)

(Sgd) Rodyk & Davidson  
Solicitors for the Appellant

This Originating Motion is taken out by Messrs. Rodyk & Davidson of No.24, Chartered Bank Chambers, Singapore, Solicitors for the abovenamed Appellant, whose address is 9, Binjai Walk, Singapore.

20 To: The Valuation Review Board,  
Singapore.

And to: The Chief Assessor,  
Property Tax,  
Singapore.

In the High Court in the Republic of Singapore

No.11  
Notes of proceedings and oral evidence in the High Court  
17th January 1978

No. 11

NOTES OF PROCEEDINGS AND ORAL EVIDENCE IN THE HIGH COURT dated 17th January 1978

IN THE HIGH COURT OF THE REPUBLIC OF SINGAPORE

Originating Motion)  
No.30 of 1975 )

In the matter of the Property Tax Act (Cap.144, 1970 Edition) 10

And

In the matter of an appeal against the Order of the Valuation Review Board, Singapore

Between

Howe Yoon Chong Appellant

And

The Chief Assessor, 20  
Property Tax,  
Singapore Respondent

Coram: A.P.Rajah J.

NOTES OF EVIDENCE

Tuesday, 17th January 1978

Mr. Widdicombe Q.C. with Mr. Selvadurai for appellant

Mr. James Chia with Mr. Singh for respondent.

Widdicombe:

Bought in 1960. 30  
Beneficial owner.  
1973 - legal transfer.  
\$1340/- A.V. to \$26,000/-  
Does not object to re-assessment.

Fundamental illegalities which would vitiate the whole of the proceedings.

Should maintain fairness and uniformity.  
This figure should be \$7,438/-, a fair figure  
Page 1-2  
Page 3  
V.R.B. did not visit site.  
Page 12  
Page 13  
No evidence called by P.T.D.  
No evidence given as to valuation in Report.  
Pages 22 to 31 Valuation by Ratepayer.  
Transfer is not of a kind envisaged in Sec.  
18(7)(a)(iii)  
Under Sec.18 no power to inspect  
Sec.32 - Re-hearing.  
List of Issues:

10

20

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In the High  
Court in the  
Republic of  
Singapore  
No.11  
Notes of  
proceedings  
and oral  
evidence in  
the High Court  
17th January  
1978  
(continued)

1. We say it does not (a) constitute right  
to equal protection under the law S.12 submits  
only refer to owner of his own property and not  
that of others. Sec.69 of the General Rate Act  
and Sec.70 (machinery) Halsbury L. of E. Vol.27.

In any event I am not bound by the Hosiery  
Case. Should not be applied.

#### Constitutional Point

No.9 of 1965  
Section 6.  
Federal Constitution of Malaysia.  
Art.8 - equal protection of the law.  
Lee Kong Wah v. P.P. (1977) 2 M.L.J. p.95  
2nd Colm. top.  
Adj. to 2.15

#### Counsel as before

Ryde on Rating (13 Ed.) p.466 468-473.  
473 - Tone of the list.  
476 - Valuation date.  
477 - Para. 1 478.  
Double Case (1922) 2 K.B. 213.  
Ladies Hosiery (1932) 2 K.B. 679.  
Baker Britt & Co.Ltd. v. Hampsher 1976  
Rating Appeals 60.  
Arsenal Football Club (1977) 2 A.E.R. 267  
Seervai on Indian Constitution Chap.IX  
by Seervai Vol.I.  
Para. 9.3 Art.14  
Para. 9.9  
Para. 9.12  
Para. 9.17  
Para. 9.18

In the High Court in the Republic of Singapore

Wednesday, 18th January 1978

Counsel as before.

No.11  
Notes of proceedings and oral evidence in the High Court  
18th January 1978  
(continued)

Reads affidavit of Jeffrey Heng.  
Controversial paras. are 6, 7 and 8.  
Comments on 3, 4 and 5.  
3 American Decisions:  
(a) Sioux City Bridge Co. v Dakota County, Nebraska  
(b) Chicago Great Western Railway Co. p.94, 95, 98, 100. 10  
(c) Cumberland Coal Co. p.23, 25, 26-27, 27, 28, 29 (exact complaint) 30 (v.1)

Court adjourns for 1/2 hour.

Seah Kim Bee Examination

Mr. Seah Kim Bee affirmed English

Up till 1969 with Planning Dept.

Than with J.T.C. as Senior Planner till 1973.  
Since 1973 in private practice as town planner.

Para.7 of affidavit 16.1.78

Para. 6 of Affidavit of Jeffrey Heng 20  
17.1.78 30 feet is common to us both. The subject property has only a 20' legal frontage to a public road. As far as I am aware for properties with limited legal frontage on to a public street there is a planning control restriction limiting the quantum of development thereon and the quantum is maximum dwelling units on a residential site irrespective of area. This is indeed a rear site and it is near to Lot 61-126. As far as I am aware it is still 30 the policy. I am not aware that that restriction has been lifted. Lot 61-126 has a 120' road frontage. Footpath carriage. Any accessway servicing a two-way traffic should be 24 feet. As far as I am aware this policy had not been departed from. A two-way system. If it is confined to 4 units 20' will be enough, but if multi-storey units comprising more than 4 units then it must be at least 24'. The 50 foot wide access road would serve several owners. Para.7. 40

Steep embankment on the west on its whole front. From the western boundary to eastern boundary there is a gradual drop. Again there is a further drop from the site proper to Peck

Hay Road, a difference in level of 8 to 10 feet.

In the High Court in the Republic of Singapore

10 Site is medium density planning district. It allows a permissible density of 124 p.p.a. and a maximum density of 150 p.p.a. Basing on area of subject site and assuming we put standard size flats a development of 8 to 10 units could be constructed on the site. To construct this unit it must be multi storey building. To construct multi-storey buildings for environmental reason planning control would require spacing standards between the site boundaries and proposed building. If spacing standards are imposed on the subject property a two storey building would be impractical. SKB2 the portion cross hatched could not accommodate a standard size dwelling unit of 1500 sq. ft. 1500 sq.ft. might be alright for HDB flat but not for one in that district.

No.11  
Notes of proceedings and oral evidence in the High Court  
18th January 1978

(continued)

20 A set distance is required for 10 storeys. It is 24 feet less for each storey as you come down. A building of 4 storeys to 6 storeys (still in the range of 1500 sq.ft.).

30 This site will have to be orientated east west. If orientated north and south then you look at the back of 10 storey block of flats. Construction costs and site improvement factors. Possibility of shoring up the access road. A severe drop of 20 feet from the top on the west. There would have to be a retaining wall at rear. There would have to be a levelling as the principal portion of the land is sloping towards Peck Hay Road. All these points add up to additional costs. If planning approval had been given in October 1973 to the 61-126 this would have been not in the interest of the subject land.

40 Agree that there is a retaining wall on the accessway. Also a retaining wall supporting Lot 126. The drain which runs along from the access road at the back, that is for the drainage for the access road. Drain runs across the land diagonally and it disappears into an undergrowth. Width of access road = 20 feet. Access road for lot 126 is also 20'. The accessway from the road to the block of flats is 20 feet wide. The carriageway of Peck Hay Street is 48 feet and it is a public road.

In the High Court in the Republic of Singapore

(2.15)

No.11  
Notes of proceedings and oral evidence in the High Court

18th January 1978

(continued)

1969 left Planning Dept. J.T.C. till 1973. Dealt mainly in industrial planning. Work in J.T.C. involves physical planning, designing of lay-outs. Involves predominantly factories. Allied to it was also work involved with residential buildings. Since 1969 to 1977 Singapore has a building boom on the private sector. At various times the Institute of Planning circulates material to me. I am a member of the Institute. There is constant upgrading of planning requirements. I am familiar. In 1974-5 I was in charge of Cluny Hill Development. We got a subdivision for that 8 properties on a 36' road rather than a 50' road.

10

Put

Set back 21 meters from the front.

15 meters from the rear.

6 meters on the other two sides, 20 subject to the qualifications that there be no buildings surrounding the site.

I don't agree that 10 flats (10 storeys) can be put there without violating normal planning requirements.

Up to early 1970 the road requirement for a public street was 36'. This was increased to 40'. And now increased to 50'. Current requirements is 50'. Block 126 purchased in 1973 (July). Completed in 1976. Peck Hay Road is now increased to 50'. The drainage of the road would require 2'6" drainage rights and this can only run along the accessway.

30

I would not recommend anybody to go into this site for development purposes, given the existing conditions, not even for a bungalow.

Re-examination

Re-xd

The measurements given by Mr. Chia are more stringent than mine.

Jeffrey Heng  
Examination

Mr. Jeffrey Heng s.s. English

40

Qualification as in Affidavit.

10 With Planning Dept. since 1967. For 7 years development control. Higher Executive Planner. Control Area, 3 areas: Central, West, East. I first saw the site in 1974. Yesterday was my second visit. Joint application in 1964. A 12 storey block was approved. In 1974 verbal inquiries re subject lot. Para. 4 of my affidavit, likely that a high rise development would be permitted on the site, that is if the application were made to-day.

Policy is to encourage whenever possible high rise development.

Para.7 of Mr. Seah's affidavit - I don't agree with the last but one sentence in para.7. It will be possible to permit 8 units if the conditions are right.

Para.6 of Heng's affidavit:

20 It is important to ensure access to public road, but it is not important that it should have a whole frontage to the road. This access-way could have traffic in two directions. If carriage approval is not given planning approval will be withheld. It would be possible to build a multi storey block of flats.

Para.8 of Heng's affidavit:

Exhibit SKB 2 put to witness.

30 For a 10 storey building which fronts a common boundary set back 44 feet. Rear of building need be set back only 34'. Sides only 19 feet.

XXn (3.45)

Accessway 2400 sq. ft.

After making allowance for the there is still about 9000 sq. ft. left for building purposes. My job is to look at plans. Each site would be treated on its own. I have only recently, yesterday. I came in on this case on Saturday, 14th.

40 No footpaths are necessary even for a 10 storey block.

Re-xn

Lot 126 = 2800 sq.ft. : 10 flats.  
70 feet one from the other.

In the High Court in the Republic of Singapore

No.11  
Notes of proceedings and oral evidence in the High Court

18th January 1978

(continued)

Cross-examination

Re-examination

In the High Court in the Republic of Singapore

Thursday, 19th January 1978

Counsel as before.

Mr. Widdicombe:

No.11  
Notes of proceedings and oral evidence in the High Court  
19th January 1978

3 American cases.  
intention = deliberate  
intention = knowingly or consciously.  
Deliberately adopted system.  
(Hughes p.25)  
9.15 & 9.16 of Seervai is correct on intentional or purposeful.

10

(continued)

Completed submission on 1.  
Submission on 5.

If the V. List is a nullity then other proceedings are invalid.

List should contain all properties and (ii) they must all be entered at their up-to-date A.V. (Until August previous year).

Evidence Chua's Affidavit V.R.B.  
Fee of \$20/- imposed in effect a bar.  
No further.  
Regina v. Paddington V.O. (1966) 1 Q.B. 380.  
p.398  
p.401 (void and voidable).  
p.403  
p.404 A-B I rely on this.  
Main ground is patch work of values.

20

Omission of properties can be brought in as an additional factor.

What should be the value.

Common to both these valuations are physical characteristics and its development potential.

30

Effective or usable area is the crux from a developer's point of view (from the physical point of view).

Values 1973 - pages 4 & 5 of R. of A. RC 2.  
Stamp Duty - \$10/-.  
Reserve Road joins Cainhill Circle (facing the property going left).  
Conveyance.

40

Adj. to 2.00 p.m.



Mr. Chia calls:

Mr. Heng - on former oath

(20 units 5 Storey) Plan for Oxley Rise

Development JH4

Plan for Holland Road Development JH5

(6 Units and 3 storeys)

Cluny Road Development JH6

Where there are exceptional circumstances we would deviate from the 50 feet rule.

10 Policy of Spacing

In 1973 we would have allowed development up to M.P. density of 150 p.a. even on that 20' accessway. This would have allowed 8 to 10 units.

They insisted a spacious unit they would have had to go upwards and not sideways. My opinion would not change now if they applied.

Xxn

20 JH4 & 5 Cases in the 1958 and 57 respectively.

JH is 1977.

Researches only produced examples, 2 examples.

Planning requirements less strigent in 1958 than today.

JH6 condominium project.

JH7 applicable in 1973.

SZB2A put in and marked.

30 JH4 & 5 in terms of access there is similarity.

Planning policy has not changed since 1958 re accessroads.

Re-xn

My advice would be for them to site - side to rear facing Clemenceau Avenue.

In the High Court in the Republic of Singapore

No.11  
Notes of proceedings and oral evidence in the High Court  
19th January 1978

(continued)

Jeffrey Heng  
Further examination

Further Cross-examination

Further Re-examination

In the High Court in the Republic of Singapore

No.11  
Notes of proceedings and oral evidence in the High Court  
19th January 1978

(continued)

Poh Shoung Fook Examination

Cross-Examination

Tan Ghee Paw Examination

Cross-Examination

Poh Shoung Fook - sworn English

Public Works Dept.

Senior Executive Engineer, Design & Planning Branch.

I visited the site this morning.

Capable of being developed into a carriage-way of 18 feet and a roadside drain of two feet on side adjoining Lot 337 (garden site). If the drain is to serve the subject lot and all the lots that drain into the culvert the two feet drain is enough. I am not able to tell in which lots the culvert serves. No footpath would be required for a two storey flat development. Drains could be covered up or underground. Underground drains are not normal in Singapore. Drain on boundary of 126 and 337 leading to Peck Hay.

10

Xxn

The provision of footpaths is for the developer but we would not insist on them.

20

Tan Ghee Paw aff. English

Ministry of Environment.

Head of Drainage Dept. in Ministry of Environment. In charge of drainage system in Singapore in the Dept. for 10 years: 1/c for 2 years B. of Eng. M. of Science H. of S.M. of Institute of Eng. in Singapore and a professional Civil Engineer. I visited the site this morning.

I have taken account of the drainage needs of the area and 2 feet is enough to be sited along boundary of subject land and 337 into Peck Hay Road.

30

Xxn

2 feet wide at top. We would not require a drainage reserve.

Friday, 20th January 1978

Counsel as before.

Mr. Chia in reply :

Regulations under 63. I am not relying on Section 63 of the P.T. Act. I am relying on Section 47(1) of the Interpretations Act (Cap.3).

Basu "On Constitutional point".

Vol. B, page 1

10 page 1

page 5.

I should construe equality in the sense that English Courts construe it rather than what American Courts construe it. Equality is basic to the Common Law and Common Law is very much part of the system here.

20 Under Section 14 of the P.T. Act a taxpayer can only object to the valuation of his own property on its merits or demerits but not on the merits or demerits of the adjoining property.

Apply to recall the Drainage Officer on the ground of clarification of his evidence on drains.

Application refused.

Court adjourns at 1.00 p.m. to visit site.

Mr. Widdicombe in reply :

30 The thing that sparked off the assessment was the N. of T. This in turn led to notice under 18. Burden on Assessor to show.

The subject property sparked off the notice under 18(2) - by Mr. Chia.

Transfer was not of a  $\frac{1}{2}$  interest in property. The section envisages the transfer of the whole property.

Reply to Chia.

Deeming.

In the High Court in the Republic of Singapore

No.11  
Notes of proceedings and oral evidence in the High Court

20th January 1978

(continued)

In the High Court in the Republic of Singapore

No.11  
Notes of proceedings and oral evidence in the High Court

20th January 1978

(continued)

Value - comparables in the vicinity and of a like nature.

Comparables: Pointer v. Norwich Assessment Committee (1922) 2 K.B. 471.

Saturday, 21st January 1978

Appeal allowed with costs.

Refuse stay of execution.

A certificate for two counsel.

Sgd. A.P.Rajah

Certified true copy.

10

Sgd.

Private Secretary to Judge  
Court No.3  
Supreme Court, Singapore

No. 12

GROUNDS OF JUDGMENT  
dated 27th March 1978

In the High  
Court in the  
Republic of  
Singapore

IN THE HIGH COURT OF THE REPUBLIC OF SINGAPORE

Originating Motion)  
No.30 of 1975 }

No.12  
Grounds of  
Judgment

27th March  
1978

In the matter of the Property  
Tax Act (Cap.144, 1970 Edition)

And

10

In the matter of an appeal  
against the Order of the Valuation  
Review Board, Singapore

Between

Howe Yoon Chong      Appellant

And

The Chief Assessor,  
Property Tax, Singapore

Respondent

Coram: A.P. Rajah J.

20

GROUNDS OF JUDGMENT

This is an appeal from an Order of the Valuation Review Board, made on the 10th day of December, 1975, in Valuation Review Board Appeal No.80 of 1974, raising the annual value of a piece of vacant land known as T.S.27 Lot No.31-134 at Peck Hay Road, Singapore, from \$1,340/- to \$26,000/-. A short history of this property may be of interest.

30

On the 27th of October, 1951, one Lim Chong Pang and Lim Chong Min, administrators of the Estate of Wee Peck Hay, the widow of Lim Noo Soon, sold the property to one Oh Moh See for the sum of \$26,775/-. Its annual value was then fixed at \$1,340/- which, to the nearest figure, is 5 percent of the sale price.

On the 20th of November, 1960, Oh Moh See sold the property to one Howe Min Cheng and Another who purchased it as tenants-in-common in equal shares for \$20,000/-. No steps were taken either by the

In the High Court in the Republic of Singapore

No.12  
Grounds of Judgment

27th March 1978

(continued)

Chief Assessor or by the owners to re-assess the annual value, even though the sale price of the property had been reduced by about 25 percent. If the annual value had been fixed on the then sale price it would have been \$1,000/-.

On the 4th of April, 1973, there was a transfer by Howe Min Cheng of the one undivided equal half-share standing in his name to the Appellant. The deed of transfer was duly stamped 10 at \$10/- as a deed on which no consideration had passed, the Commissioner of Stamps having made all necessary inquiries and having satisfied himself that no beneficial interest passed thereunder and that only a bare legal estate passed from the transferor to the transferee, the Appellant.

A notice of transfer by the transferor of the said one undivided equal half-share dated 29th June, 1973, was sent to the Chief Assessor 20 in the normal way. The Chief Assessor thereupon served a notice dated the 1st day of October, 1973, on the co-owners under Section 18(2) of the Property Tax Act (Cap.144) to amend the Valuation List by increasing the annual value of the said property from \$1,340/- to \$26,000/- with effect from 4th April, 1973. The Appellant objected to such amendment and gave notice of such objection to the Chief Assessor. The Chief Assessor turned down the objection and the 30 Appellant thereupon appealed on 29th March, 1974, under Section 18(4) of the Act to the Valuation Review Board.

A report - set out in Appendix A - purporting to be from the Chief Assessor under Section 28(1) of the said Act dated the 1st November, 1974, was sent to the Valuation Review Board. Under this section the Chief Assessor "shall.....submit to the Board a report setting out the facts of the case, together with his recommendations, 40 if any, for revision of the annual value." All that the report is statutorily required to set out is -

- (i) the facts of the case, and
- (ii) his recommendations, if any.

However, it will be noticed that the Chief Assessor in his report, which was marked "Confidential", set out his Basis of Assessment,

Comparisons and his Submission and that this is something more than what he was statutorily obliged to do.

In the High Court in the Republic of Singapore

Under the Act the Chief Assessor is not called upon to give a copy of the report to the taxpayer. It would seem, therefore, more particularly as it is marked "Confidential", that it is a document intended for the sole use and convenience of the Board.

No.12  
Grounds of Judgment  
27th March 1978

(continued)

10 The appeal came on for hearing before the Valuation Review Board on the 10th of December, 1975. The Appellant's valuer gave sworn evidence on which he was cross-examined. The Chief Assessor himself gave no evidence nor did he call anyone to give evidence on his behalf.

20 The Valuation Review Board in its Oral Grounds of Decision, dated the 10th day of December, 1975 - set out in Appendix B - did not accept the evidence of the Appellant's valuer (Appendix B, page 4G), and went on to say -

"That being so we are then left with the only other valuation that has been made, and that is by the Chief Assessor's representative, Mr. Chong Koi Chim, and that is set out in the Report to the Board. (Appendix B, page 5B) "

30 Having rejected the evidence of the Appellant's valuer, the Board then relied upon the valuation of a Mr. Chong Koi Chim (who had signed the report for the Chief Assessor without giving his designation or status) and dismissed the appeal. Acting on the recommendation of the Chief Valuer, set out in the report, the Board confirmed as from 4th April, 1973, the annual value for the property for the year 1973 as at \$26,000/-. In my view the Basis of Assessment (Appendix A, page 2), Comparisons (Appendix A, pages 2-3), and the Submission (Appendix A, 40 page 4) were not evidence before the Board and should not have been treated as such. Therefore, once the Board had rejected the evidence of the Appellant's valuer there was no other valuation before it, for the simple reason that the Chief Assessor had not called any evidence on it.

Further, the Board having conducted the case in the way it did, that is to say by taking sworn evidence of the valuer of the taxpayer on

In the High Court in the Republic of Singapore

No.12  
Grounds of Judgment

27th March 1978

(continued)

which he was cross-examined by the Chief Assessor, the Chief Assessor or his representative should also have given sworn evidence on the valuation of the subject property, on which he could then have been cross-examined by the Appellant. If the Chief Assessor or his representative chose not to give evidence on oath, the Board should then have drawn the proper inference.

It is axiomatic in our system of jurisprudence that the taxpayer should be given the same opportunity of cross-examining the Chief Assessor or his representative as he has of cross-examining the valuer of the taxpayer. In my view, the procedure adopted by the Valuation Review Board in this appeal was wrong. The principles of natural justice should have been observed and full adherence given to them. The Valuation Review Board is a tribunal exercising judicial functions and it is neither fair nor just that the taxpayer be subjected to cross-examination on oath while on the other hand the Board accepts the Chief Assessor's Basis of Assessment and Submission set out in the report, on which he has not been tested by cross-examination, and his statements on valuation from across the Bar Table.

Against the decision of the Valuation Review Board the Appellant now appeals to the High Court, by way of originating motion. On the 6th January, 1978, the Appellant served on the Chief Assessor a Subpoena to produce in the High Court the Valuation Lists from 1960 to 1975, the free inspection of which was being denied to him.

On the 10th January, 1978, the Chief Assessor applied to the High Court to have the Subpoena set aside or varied on the ground that the issue of such a Writ is -

- (i) oppressive and vexatious, and
- (ii) an abuse of the process of the Court.

I have read with interest the affidavits filed in the application and the exhibits therein referred to. I think it a great pity that this kind of controversy could develop between the Assessor's Department and a taxpayer, the tax on whose property is being put up by the Chief Assessor and on which he has documentation which the taxpayer wishes to inspect for



the purposes of his appeal.

In paragraph (3) of the affidavit of Mr. James Chia filed on the 10th of January, 1978, he states (inter alia) :-

10 "On the 30th of December, 1977, I replied to Mr. P. Selvadurai stating that this request for inspection of the properties in the Valuation Lists for the years 1960 to 1975 could be met on payment of the required fees, as governed by the Property Tax (Fees) Regulations, 1961, as amended....."

In the High Court in the Republic of Singapore

No.12  
Grounds of Judgment  
27th March 1978

(continued)

From the statement of Mr. James Chia, it would appear that the question of inspection turned on whether the Appellant was willing to pay a fee of \$20/- per inspection per property.

20 The upshot of the matter was that the Appellant had to seek the help of the High Court to get the evidence which he thought necessary to prosecute his appeal. If the Assessor had perhaps been a little less dogmatic and had read his Property Tax (Fees) Regulations, 1975 perhaps a little more dispassionately, I think he might, as indeed I think he should, have acceded to the request of the Appellant for inspection without the payment of any fee whatsoever.

30 It therefore becomes necessary to examine those regulations on which the Chief Assessor was relying to deny the taxpayer free inspection of the Valuation Lists. The Property Tax (Fees) Regulations, 1975 reads as follows -

" THE PROPERTY TAX ACT  
(CHAPTER 144)

THE PROPERTY TAX (FEES) REGULATIONS, 1975

In exercise of the powers conferred by section 63 of the Property Tax Act, the Minister for Finance hereby makes the following Notification :-

40 1. These Regulations may be cited as the Property Tax (Fees) Regulations, 1975, and shall come into operation on 1st day of January, 1976.

2. The fees set out in the Schedule shall

In the High Court in the Republic of Singapore

No.12  
Grounds of Judgment

27th March 1978

(continued)

be chargeable by the Comptroller.

3. The Comptroller may waive collection of the said fees from such Government departments as he may think fit.

4. The Comptroller may, in lieu of the said fees, charge any statutory corporation such lesser sum as he may think fit.

5. The Property Tax (Fees) Regulations, 1961, are hereby cancelled. "

" THE SCHEDULE

10

(a) For written or verbal information on one or more of the following items relating to each property :-

- |  |   |         |    |
|--|---|---------|----|
| (i) ownership  | } | \$20.00 | 20 |
| (ii) annual value  |   |         |    |
| (iii) situation  |   |         |    |
| (iv) number  |   |         |    |
| (v) as to whether notices have been served under section 11(2), 18(2) or 19A(1) of the Act |   |         |    |
| (vii) as to whether the property tax has been paid and, if not, the amount outstanding     | } |         |    |

(b) For attendance in court to give evidence as to annual value by

(i) Division I Officers ... \$50.00 for each half-days' attendance or part thereof. 30

(ii) Divisions II and III Officers ... \$30.00 for each half-days' attendance or part thereof.

(iii) Division IV Officers ... \$15.00 for each half-days' attendance or part thereof.

(c) For each notice of demand issued under Section 34(1) of the Act ... \$1.00

(d) For each warrant of attachment issued under section 35(1) of the Act ... \$5.00

Made this 23rd day of December, 1975 "

In the High Court in the Republic of Singapore

No.12  
Grounds of Judgment

27th March 1978

(continued)

10 Reading Regulation 2 with (a) in The Schedule, it appears to me that what attracts a fee of \$20/- is the providing of a written or verbal information on one or more of the listed items by the Assessor's Department to a member of the public. The Schedule says nothing about fees for 'inspections'. What the Appellant in the instant case was asking of the Chief Assessor was not for 'written or verbal information'. He was merely asking for an inspection of some of the Valuation Lists. To state the obvious, an inspection by a taxpayer is quite different to written or verbal information supplied by the Chief Assessor on request. The Chief Assessor, in my view, should have acceded to the Appellant's request not only because there was nothing in the said Regulations which permitted him to demand a fee of \$20/- per inspection but also because the whole tenor of the said Act is such that when there are such disputes between the taxpayer and his Department as to annual values the former should be given inspection of the documents concerned.

30 This, of course, raises the larger and more important question of whether the Minister himself had the powers to frame regulations as to fees under section 63 of the Act. He declares that he has framed the said regulations in exercise of the powers conferred on him by section 63 of the Property Tax Act. It therefore becomes necessary to examine section 63 of the Act which reads -

"63. - (1) The Minister may make regulations :-

- 40
- (a) prescribing the manner in which appeals shall be made to the Board;
  - (b) prescribing the procedure to be adopted by the Board in hearing appeals and the records to be kept by the Board;
  - (c) prescribing the places where and the times at which appeals shall be heard by the Board;
  - (d) prescribing the forms or any other matter which by this Act is required

In the High Court in the Republic of Singapore

No.12  
Grounds of Judgment

27th March 1978

(continued)

to be or may be prescribed;

and

(e) generally for the better carrying out of the provisions of this Part of this Act.

(2) The Minister may in lieu of making any regulation prescribing the forms which by this Act are required to be or may be prescribed, authorise the Comptroller 10 to prescribe such forms as the Comptroller thinks fit. "

For this purpose it is section 63(1)(a), (b), (c) (d) and (e) that one need concern oneself with.

When the attention of Mr. James Chia, counsel for the Chief Assessor, had been drawn to this matter and when he addressed the Court on it, he gave it as his considered view that he was relying not on section 63 of the Property Tax Act to justify these regulations but on section 47(1) of the Interpretation Act (Cap.3), which reads - 20

"47. - (1) Whenever any act requires to be done or a service performed by a public body, statutory authority or a public officer under or in connection with any written law, and as special provision is made thereby or thereunder for making a charge in respect of such act or service, the Minister may, by order published in the Gazette, provide for the imposition of such fees or charges as he may consider proper. "

30

I have every sympathy for Mr. James Chia for he is in a very difficult situation here. The Minister in this matter exercised his powers under section 63 of the Act; if he had wished to exercise his powers under the Interpretation Act he should have said so in his declaration, which he did not. He has exercised his powers only under section 63 of the Act and section 63, as can be seen from a plain reading of it, gives him no power to levy fees. He has, therefore, in my judgment, acted ultra vires the Act, and the Property Tax (Fees) Regulations, 1975 are null and void and of no effect. I am supported in my view by section 4(1) 40

of the Act which reads -

"4. - (1) The Comptroller shall be responsible generally for the carrying out of the provisions of this Act and for the collection of property tax and shall pay all amounts collected in respect thereof into the consolidated fund. "

In the High Court in the Republic of Singapore

No.12  
Grounds of Judgment

27th March 1978

(continued)

10

This section empowers the Comptroller to collect property tax and obliges him to pay all such sums into the consolidated fund. It will be noted that section 4(1) does not call upon the Comptroller to collect any fees to be levied by the Minister under the Act or any other Act. If it is contended that the Comptroller has power under the said Act to collect these fees, what does he do with such fees? The Act places no obligation on him to pay them into the consolidated fund. In my view, if the Legislature had intended that fees were to be collected under the Act I cannot imagine that it would not have provided specifically under section 4(1) or some other section of the Act for its destination.

20

30

I now come to the application of the Chief Assessor which sought the setting aside or variation of the Subpoena on the ground that its issue was oppressive and vexatious and an abuse of the process of the Court. It was nothing of the sort. It was a process properly issued and in vindication and furtherance of the rights of the Appellant. Its issue has been justified, for on the 13th of January, 1978, a consent Order was made whereby the parties agreed that they would come to certain arrangements with regard to the sighting of these Valuation Lists which the Appellant thought, rightly or wrongly

40

importance to his appeal. I now come to the substance of the appeal. It will be useful at this stage to set out the relevant provisions of section 18 of the Act -

"18. - (1) Where it appears that any Valuation List is or has become inaccurate in any material particular, the Chief Assessor may, on the application of any person interested, or otherwise,

In the High  
Court in the  
Republic of  
Singapore

No.12  
Grounds of  
Judgment

27th March  
1978

(continued)

and in the manner hereinafter provided,  
amend the Valuation List accordingly.

(2) When, in pursuance of sub-  
section (1) of this section, the Chief  
Assessor considers it desirable that  
an amendment should be made to any  
Valuation List he shall give notice  
thereof to the owner of the property  
concerned stating what amendment is  
considered desirable and the date from  
which it is proposed the amendment shall  
take effect.

10

(7) For the purpose of this section,  
the Valuation List shall be deemed to be  
inaccurate in a material particular where -

(a) The Chief Assessor is of the  
opinion that the annual value of  
a property included in the Valuation  
List does not correctly represent  
the annual value evidenced by -

20

(i) the rental obtained from a  
tenant in respect of a property  
previously occupied by the  
owner;

(ii) the increased or decreased  
rental obtained in respect of  
the letting out of that or  
similar property; or

(iii) the consideration paid or  
value passing on the sale or  
transfer directly or indirectly  
of any estate or interest in  
that or transfer of seventy-  
five per cent or more of the  
issued ordinary shares of a  
land-owning company, whether  
or not the Chief Assessor  
exercises the option given in  
paragraph (b) of the proviso to  
the definition of 'annual value'  
in section 2 of this Act;

30

40

(b) the Chief Assessor is of the opinion  
that the rental, if any, obtained from  
the tenant is lower than the gross  
amount at which the property could  
reasonably be expected to be let from  
year to year;

- (c) any new building is erected or any building is re-built, enlarged, altered, improved or demolished;
- (d) property, not exempted from the provisions of this Act, has not been included in the Valuation List:

In the High Court in the Republic of Singapore

No.12  
Grounds of Judgment

27th March 1978

(continued)

10

Provided that any alteration to a Valuation List required for the purpose of correcting any of the matters referred to in paragraphs (a), (b) and (d) of subsection (2) of section 9 of this Act or for the correction of any clerical or arithmetical error therein, shall not in itself constitute an amendment and may be made at any time. "

20

It was not in dispute that the ground on which the Chief Assessor had served his notice under section 18(2) was section 18(7)(a)(iii). Counsel for the Appellant, Mr. Widdicombe, primarily contended that the notice served by the Chief Assessor under section 18(2) of the Act was invalid for the reason that he had no grounds under section 18(7) of the said Act which enabled him to serve the said notice, and more particularly, that section 18(7)(a)(iii) on its true construction, and on the facts of the case, was not a ground the Chief Assessor could have used for action under section 18(2). He submitted that if I upheld him on this point then that would dispose of the whole appeal. He went on to contend further that, if his first proposition was not sufficient to dispose of the appeal, the 1973 Annual Valuation List, in respect of which the section 18 action had been taken by the Chief Assessor, was in itself invalid for the reason that the preparation of the Annual Valuation List in question is contrary to the provisions of Article 8 of our Constitution, which reads -

30

40

"8. - All persons are equal before the law and entitled to the equal protection of the law. "

50

Section II provides for the revision of the current Valuation List once a year in the month of August and section 13 provides for amendments thereto and authentication thereof. Further, the Chief Assessor by virtue of section 18 of the Act is enabled to take action from time to time, as he thinks fit, during the life of a current Valuation List to amend the

In the High Court in the Republic of Singapore

No.12  
Grounds of Judgment

27th March 1978

(continued)

annual value of properties in such List which on the grounds set out in section 18(7) warranted amendment.

Mr. Widdicombe's complaint insofar as this particular notice is concerned is this, that the transfer to his client of the one undivided equal half-share was not a transfer for a consideration but was merely a transfer of the bare legal estate from a trustee vested with such estate (the transferor) to the Appellant (the beneficiary) who since November 1960 had had the beneficial interest in such half-share. He urges upon me to construe section 18(7)(a)(iii) of the Act to mean that only in cases where there has been consideration passing does it enable the Chief Assessor to make use of it for action under section 18(2) of the Act. He says that in this transfer to the Appellant no consideration passed and that the stamping of the transfer document at \$10/- proves this.

10

20

Further, he urges upon me that, even if consideration did pass for this undivided half-share (which he does not admit), as the other undivided half-share yet remains in the other co-owner - and on this there is no dispute - this fact in itself would operate to take the matter outside the ambit of section 18(7)(a)(iii) of the Act.

I agree with Mr. Widdicombe that the transfer of the undivided half-share to the Appellant was a transaction in respect of which no consideration passed and that the said transfer only operated to transfer the bare legal estate to the Appellant, the beneficial interest having been with him since November 1960.

30

The Chief Assessor, through his counsel, Mr. Chia, has stated that it was the notice of transfer relating to the transfer of the undivided half-share to the Appellant which brought about his action under section 18(2) of the Act.

40

I accept Mr. Widdicombe's submissions on sections 18(2) and 18(7)(a)(iii) of the said Act. In my judgment, the Chief Assessor acted outside the scope of the said section 18(7)(a)(iii) and therefore Notice No.A.117324 dated 1st October, 1973, is invalid and of no effect and any proceedings stemming from it are null



and void. This, in my view, is enough to dispose of this appeal in favour of the Appellant.

In the High Court in the Republic of Singapore

10 But I am asked by Counsel to say something about the applicability in Singapore of the case of Ladies Hosiery and Underwear Ltd. v. West Middlesex Assessment Committee, (1932) A.E.R. 427, (hereinafter referred to as "the Hosiery Case"), as it would appear that it has now become part of the thinking of the Chief Assessor's Department.

No.12  
Grounds of  
Judgment

27th March  
1978

(continued)

20 One must therefore examine the facts in the Hosiery Case, remembering and keeping in mind always that in England it is the occupier who pays the rates (taxes) while in Singapore it is always the owner who pays property tax. In a very few exceptional cases, owners in England are called upon to pay rates, but there again the basis on which properties are valued and rated is an occupational one.

30 In the Hosiery Case it was admitted by the ratepayers that the subject premises was correctly assessed at £325 according to statute. Their only witness agreed that the rent which might be expected to be obtained for their premises would be "at least £325" upon the terms of a letting from year to year. There was no dispute in the Hosiery Case as between the ratepayers and the Assessment Committee on the question of whether the premises had been correctly assessed for rating purposes. The complaint of the ratepayers was that seven other comparable premises had been assessed at sums below the rents which could have been obtained therefor but they did not object to nor seek to alter the valuation of these seven premises, as indeed they could have done under the Rating and Valuation Act, 1925 (but which be it  
40 noted is not possible under the Property Tax Act), but proposed to use these valuations as evidence that the proposed valuation of their premises was "excessive and unfair".

50 In these circumstances, the Court of Appeal decided "that the assessing authority should not sacrifice correctness to secure uniformity, but, if possible, obtain uniformity by correcting inaccuracies rather than by making an inaccurate assessment in order to secure

In the High Court in the Republic of Singapore

No.12  
Grounds of Judgment

27th March 1978

(continued)

uniform error (page 432C)". It will be noted that the inaccuracies in the seven assessments could not be corrected and so secure a correct uniformity because the rate-payers had given no notice to the seven occupiers and did not ask that their assessments should be corrected, which would have secured uniformity. At page 432I Scrutton, L.J. says -

"In these circumstances, in my opinion, quarter sessions were not justified in disregarding the uncontroverted evidence that the assessment was a correct statement of the gross value according to the statutory definition, [see 68(1) of the Rating and Valuation Act 7], and altering it to an incorrect statement in order to secure uniformity in error. "

10

In the instant case, the annual value of \$26,000/- recommended by the Chief Assessor was hotly contested by the Appellant, whose valuation was very much below that of the Chief Assessor's. Further, in England there is procedure under the Rating and Valuation Act which a ratepayer can avail himself of, if he feels that other properties similar to his have been under-assessed, whereas in Singapore such procedure is not available to a property tax payer, and it is not possible for him to serve notices on other taxpayers regarding their particular assessments.

20

30

On these two very material points the Hosiery Case differs from the instant case and cannot therefore be applied to the facts of the instant case. By this I am not to be taken to mean that in no circumstances could the Ladies Hosiery Case be applied in Singapore.

For these reasons I allowed the appeal with costs.

Sgd. A.P.Rajah  
JUDGE

40

SINGAPORE,  
27th March 1978.

No. 13

ORDER dated 21st  
January 1978

In the High  
Court in the  
Republic of  
Singapore

No.13  
Order

21st January  
1978

IN THE HIGH COURT OF THE REPUBLIC OF SINGAPORE

Originating Motion }  
No.30 of 1975 }

In the matter of the Property  
Tax Act (Cap.144, 1970  
Edition)

10

And

In the matter of an appeal  
against the Order of the  
Valuation Review Board,  
Singapore

Between

L.S.

Howe Yoon Chong Appellant

And

The Chief Assessor,  
Property Tax, Singapore

20

Respondent

ORDER OF COURT

BEFORE THE HONOURABLE MR. JUSTICE A.P. RAJAH

IN OPEN COURT

30

UPON the appeal of the abovenamed Appellant  
made by way of Originating Motion dated the 30th  
day of November, 1975 coming on for hearing on  
the 17th, 18th, 19th, 20th and 21st days of  
January, 1978 AND UPON READING the affidavits  
of Ronald Chua and of Tan Ah Bah both filed  
herein on the 6th day of January, 1978; the  
affidavits of James Chia Shih Ching, of Lim Soo  
Chin and of Tan Keng Seng all filed herein on  
the 10th day of January, 1978; the affidavit of  
Seah Kim Bee filed herein on the 17th day of  
January, 1978 and the exhibit therein referred  
to; and the affidavit of Jeffrey Heng Wah Yong  
filed herein on the 17th day of January, 1978  
AND UPON HEARING Mr. David Graham Widdicombe, Q.C.

In the High Court in the Republic of Singapore

No.13  
Order

21st January 1978

(continued)

assisted by Mr. P. Selvadurai of Counsel for the Appellant, and Mr. James Chia assisted by Mr Gurbachan Singh of Counsel for the Respondent IT IS ORDERED that :-

1. The appeal be allowed with costs.
2. The Respondent's application for stay of execution be refused.
3. There be a certificate in favour of the Appellant for two Counsels.

Dated the 21st day of January, 1978

10

Sgd. Low Wee Ping  
Asst. Registrar

In the Court of Appeal of the Republic of Singapore

No.14  
Notice of Appeal

25th January 1978

No. 14

NOTICE OF APPEAL  
dated 25th January 1978

NOTICE OF APPEAL TO COURT OF APPEAL

Civil Appeal No. )  
1 of 1978)

BETWEEN

The Chief Assessor  
Property Tax, Singapore  
Appellant

20

AND

Howe Yoon Chong  
Respondent

IN THE MATTER OF ORIGINATING MOTION NO.30 OF 1975

BETWEEN

Howe Yoon Chong  
Appellant

AND

30

The Chief Assessor  
Property Tax, Singapore  
Respondent

In the Court  
of Appeal of  
the Republic  
of Singapore

No.14  
Notice of  
Appeal  
25th January  
1978

(continued)

NOTICE OF APPEAL

10 Take Notice that the abovenamed Appellant,  
the Chief Assessor, Property Tax, Singapore,  
being dissatisfied with the decision of the  
Honourable Mr. Justice A.P. Rajah given at  
Court No.3, Singapore, on the 20th day of  
January 1978 appeals to the Court of Appeal  
against the whole of the said decision.

Dated the 25th day of January, 1978.

Sgd.

STATE COUNSEL FOR THE  
APPELLANT

To: The Registrar  
Supreme Court  
Singapore.

And to:

20 M/s Rodyk & Davidson  
Solicitors & Advocates  
Chartered Bank Chambers  
Singapore.

The address for service of the Appellant is  
4th Floor, Fullerton Building, Singapore 1.

In the Court  
of Appeal of  
the Republic  
of Singapore

No. 15

PETITION OF APPEAL  
dated 5th May 1978

No.15  
Petition of  
Appeal  
5th May 1978

IN THE COURT OF APPEAL OF THE REPUBLIC OF  
SINGAPORE

Civil Appeal )  
No.1 of 1978 )

BETWEEN

The Chief Assessor  
Property Tax, Singapore 10  
Appellant

AND

Howe Yoon Chong Respondent

IN THE MATTER OF ORIGINATING MOTION NO.30 OF 1975

BETWEEN

Howe Yoon Chong Appellant

AND

The Chief Assessor  
Property Tax, Singapore  
Respondent 20

IN THE MATTER OF VALUATION REVIEW BOARD APPEAL  
NO. 80/74

PETITION OF APPEAL

To The Honourable the Judges of the Court of  
Appeal

The Petition of the abovenamed Appellant  
showeth as follows :-

1. The appeal arises from an appeal to  
the High Court against the Order of  
the Valuation Review Board dated 10th 30  
December, 1975 given in VRB Appeal  
No.80/74 wherein Appellant's increase  
in the assessment of the annual value  
of the above-named Respondent's

property known as T.S.27 Lot No.  
61-134 at Peck Hay Road, Singapore  
from \$1,340/- to \$26,000/- was upheld.

In the Court  
of Appeal of  
the Republic  
of Singapore

(2) By judgment dated 21st day of January,  
1978, judgment was given for the abovenamed  
Respondent in his appeal against the Order of  
the Valuation Review Board.

No.15  
Petition of  
Appeal

(3) Your Petitioner is dissatisfied with  
the said judgment on the following grounds :-

5th May 1978  
(continued)

- 10           1. The learned judge erred in law in  
              implying that the Chief Assessor  
              was statutorily obliged to re-assess  
              the annual value of the subject  
              property, T.S.27 Lot No.61-134, in  
              1960 when the Respondent's father,  
              Howe Min Cheng and another, purchased  
              the property for \$20,000/- from Oh  
              Moh See.
- 20           2. The learned judge erred in law in so  
              far as he considered himself bound by  
              the Commissioner of Stamp Duties'  
              decision on levying a stamp duty.
- 30           3. The learned judge erred in law in not  
              considering the true effect and scope  
              of section 18 (7)(a)(iii) of the  
              Property Tax Act (Cap.144) in that the  
              said sub-section permitted the Chief  
              Assessor, in determining the annual  
              value of the subject property, to  
              consider sales or transfers of similar  
              properties (apart from the subject  
              property) within the vicinity of the  
              subject property as evidenced by the  
              report of the Chief Assessor to the  
              Valuation Review Board and also in  
              the Affidavit of Lim Soo Chin, Deputy  
              Chief Valuer.
- 40           4. The learned judge erred in law in not  
              considering the true import and effect  
              of Section 18(1) of the Property Tax  
              Act (Cap.144) in that its application  
              is not restricted to the circumstances  
              as spelt out in Section 18(7) which  
              are by themselves not exhaustive.
5. The learned judge erred in law in  
              holding that the Appellant acted  
              outside the scope of Section 18(7)(a)  
              (iii) of the Property Tax Act (Cap.144),

In the Court  
of Appeal of  
the Republic  
of Singapore

No.15  
Petition of  
Appeal  
5th May 1978  
(continued)

and that the Section 18(2) notice  
dated 1st October 1973 is invalid and  
of no effect.

6. The learned judge erred in law in concluding that the principles as enunciated in the Ladies Hosiery Case (1932) A.E.R. 427, are inapplicable to the facts of the present appeal.
7. The learned judge erred in law in failing to understand the scope and purpose of the Chief Assessor's Report to the Valuation Review Board under Section 28 of the Property Tax Act (Cap.144). 10
8. The learned judge erred in law and in fact in holding that there was no evidence before the Valuation Review Board in respect of the subject property's valuation for purposes of determining its annual value under the provisions of the Property Tax Act (Cap.144). 20
9. The learned judge erred in law in holding that an "inspection" is different and distinct from "written or verbal information" as envisaged under the Property Tax (Fees) Regulations 1975.
10. The learned judge erred in law in holding that the Property Tax (Fees) Regulations 1975 are null and void and of no effect, as the enactment of the said Regulations and the imposition of the fee thereunder is clearly envisaged and provided for under the provision of Section 47 of the Interpretation Act (Cap.3) which is applicable to all statutes in Singapore. 30
11. In the circumstances, the learned judge erred in law in reverting to the annual value of \$1,340/- which was the annual value given to the subject property in 1950. 40
12. The learned judge erred in law in not confirming the annual value of \$26,000/- as proposed by the Chief Assessor and affirmed by the Valuation Review Board,



as such an annual value is clearly sustainable by the evidence as spelt out in the Chief Assessor's Report to the Valuation Review Board and also in the Affidavit of Lim Soo Chin and in the Affidavits and oral testimonies of the Appellant's witnesses, namely, Jeffrey Heng, Poh Sheung Fook and Tan Ghee Paw.

In the Court of Appeal of the Republic of Singapore

No.15  
Petition of Appeal  
5th May 1978  
(continued)

10 (4) Your Petitioner prays that the said judgment may be reversed or such Order may be made as the case may require.

Dated the 5th day of May, 1978

Sgd. James Chia

STATE COUNSEL FOR THE APPELLANT

No.16

RESPONDENT'S NOTICE  
dated 18th May 1978

No.16  
Respondents  
Notice  
18th May 1978

20 IN THE COURT OF APPEAL OF THE REPUBLIC OF SINGAPORE

Civil Appeal }  
No.1 of 1978 }

Between

The Chief Assessor, Property Tax, Singapore

Appellant

And

Howe Yoon Chong Respondent

IN THE MATTER OF ORIGINATING MOTION NO.30 OF 1975

30 Between

Howe Yoon Chong Appellant

And

The Chief Assessor, Property Tax, Singapore

Respondent

In the Court  
of Appeal of  
the Republic  
of Singapore

No.16  
Respondent's  
Notice  
18th May 1978  
(continued)

IN THE MATTER OF VALUATION REVIEW BOARD  
APPEAL NO.80/74

RESPONDENT'S NOTICE

Take Notice that, on the hearing of the above appeal, the Respondent abovenamed will contend that the decision of the Honourable Mr Justice A.P.Rajah given on the 21st day of January, 1978 ought to be affirmed on the following grounds additional to those relied upon by the Learned Judge in his Grounds of Judgment given on the 27th of March, 1978. 10

1. That it was conceded by the Appellant at the hearing before the Learned Judge that the notice of amendment of the valuation list was served in consequence of the Respondent's Notice of Transfer under S.17 of the Property Tax Act (Cap.144) and not in consequence of sales or transfers of similar properties within the vicinity of the subject property. 20

2. That the Rule in the Ladies Hosiery's Case (1932) 2 K.B.679 does not apply in Singapore in any circumstances, because (inter alia) of the requirements of Article 8 of the Constitution of Singapore.

3. That the valuation list which the Appellant purported to amend was invalid, void and of no effect, in consequence whereof the Appellant's purported notice of amendment was invalid, void and of no effect. 30

And Further Take Notice that in the event that the appeal is allowed on the grounds that both the valuation list and the Appellant's notice of amendment are valid, the Respondent will contend that the case should be remitted to the Honourable Mr. Justice A.P. Rajah to determine the true assessment of the property or in the alternative that the assessment should be determined at \$7,438/- (on the assumption that the Rule in the Ladies Hosiery's Case does not apply in Singapore) or \$11,157/- (on the assumption that the Rule in the Ladies Hosiery's Case does apply in Singapore) which said assessments are clearly correct on the evidence in this case. 40

Dated the 18th day of May, 1978

Sd. Rodyk & Davidson  
Solicitors for the Respondent

To: The Registrar,  
Supreme Court,  
Singapore.

In the Court  
of Appeal of  
the Republic  
of Singapore

And to:

The abovenamed Appellant,  
The Chief Assessor,  
Property Tax,  
Singapore.

No.16  
Respondent's  
Notice

18th May 1978

(continued)

10 The address for service of the Respondent  
is c/o Messrs. Rodyk & Davidson of No.24,  
Chartered Bank Chambers, Battery Road, Singapore.

(Filed this 18th day of May, 1978)

No.17

JUDGMENT dated 20th  
November 1978

No.17  
Judgment

20th November  
1978

IN THE COURT OF APPEAL OF THE REPUBLIC OF  
SINGAPORE

CIVIL APPEAL NO.1 OF 1978

Between

20 The Chief Assessor  
Property Tax, Singapore Appellant

And

Howe Yoon Chong Respondent

(In the Matter of Originating Motion No.30 of 1975)

Between

Howe Yoon Chong Appellant

And

The Chief Assessor  
Property Tax, Singapore Respondent

30 In the Matter of Valuation Review Board Appeal  
No.80 of 1974)

In the Court  
of Appeal of  
the Republic  
of Singapore

No.17  
Judgment

20th November  
1978  
(continued)

Coram: Wee Chong Jin, C.J.  
Choor Singh, J.  
D.C. D'Cotta, J.

JUDGMENT

In 1960 Parliament passed an act called the Property Tax Ordinance 1960 (now called the Property Tax Act and hereinafter referred to as "the Act"). It's long title reads as follows :-

"An Ordinance to provide for the levy of a tax on immovable properties in lieu of the rates previously leviable by local authorities and to regulate the collection thereof." 10

The Act came into operation in 1961 and, as is apparent from it's long title, is a tax act and not a rating act. The Act provides for a tax on ownership of immovable properties in terms of Section 6(1) and (2) which reads as follows :- 20

"6.-(1) Commencing from the 1st day of January 1961, a property tax shall, subject to the provisions of this Act, be payable at the rate or rates specified hereinafter for each year upon the annual value of all houses, buildings, lands and tenements whatsoever included in the Valuation List authenticated under section 13 of this Act and amended from time to time in accordance with the provisions of this Act. 30

(2) The tax shall be payable half-yearly in advance, without demand, by the owner of such property at the offices of the Comptroller or other prescribed place or places in the months of January and July or within such other time in each half year as is prescribed."

Section 8 of the Act specifies the rate of tax and reads as follows :- 40

"8. The tax payable in respect of each year shall be at the rate of thirty-six per cent upon the annual value of every property included in the Valuation List:

Provided that the Minister may by order published in the Gazette direct that the tax payable in respect of properties within any area or areas shall be at such a rate or rates being less than the rate prescribed by this section for such period or periods as may seem equitable to the Minister:

In the Court  
of Appeal of  
the Republic  
of Singapore

No.17  
Judgment

20th November  
1978

(continued)

10        Provided also that the Minister may by order published in the Gazette direct that the tax payable in respect of -

(a) any dwelling-house or part thereof;  
or

(b) any industrial premises,

occupied as such by the person whose name appears in the Valuation List as the owner of the property concerned, shall be at a rate less than the rate prescribed by this section."

20        The present appeal arises out of the Chief Assessor's proposal to revise upwards the annual value for the year 1973 of a vacant plot of land T.S. XXVII Lot 61-134 with an area of approximately 15,000 square feet situate in a quiet and residential district known as Cairnhill. This property is owned by Howe Yoon Chong, the respondent, and another as tenants in common in equal shares. The annual value of this property had stood at  
30        \$1,340 since 1953 as then assessed under the Municipal Ordinance (when a rating system was in force). The Chief Assessor proposed to assess the annual value at \$26,000/- for the year 1973. He had to act in accordance with the provisions of the Act and so we must now look at the relevant provisions of the Act. These provisions read as follows :-

"2. In this Act, unless the context otherwise requires -

40        "annual value", as used of a house or building or land or tenement ... means the gross amount at which the same can reasonably be expected to be let from year to year, ... .

Provided that -

In the Court  
of Appeal of  
the Republic  
of Singapore

No.17  
Judgment

20th November  
1978

(continued)

(a) ... ..

(b) in assessing the annual value of any property the "annual value" of such property shall, at the option of the Chief Assessor, be deemed to be the annual value as hereinbefore defined or the sum which is equivalent to the annual interest at five percent -

(i) on the estimated value of such 10 property, including buildings, if any, thereon; or ....".

"9.-(1) The Chief Assessor shall cause to be prepared a list, which shall be known as the 'Valuation List', of all houses, buildings, lands and tenements:

... ..

(2) The Valuation List shall contain in respect of all houses, buildings, lands and tenements -

20

- (a) a description or designation sufficient for identification;
- (b) the name of the owner;
- (c) the annual value ascribed thereto; and
- (d) such other particulars as the Chief Assessor may from time to time deem necessary."

"10. It shall be in the discretion of the Chief Assessor either to cause to be prepared a new Valuation List every year or to adopt the Valuation List then in force, with such alterations and amendments as may have been made from time to time in accordance with the provisions of this Act."

30

"17.-(1) Whenever any estate or interest in any house, building, land or tenement included, or capable of being included, in a Valuation List is sold or transferred whether by instrument or operation of law or otherwise the vendor or transferor shall within one month after such sale or

40

transfer give notice thereof to the Chief Assessor in such form as may be prescribed by the Chief Assessor".

In the Court  
of Appeal of  
the Republic  
of Singapore

"18.-(1) Where it appears that any Valuation List is or has become inaccurate in any material particular, the Chief Assessor may, on the application of any person interested, or otherwise, and in the manner hereinafter provided, amend the Valuation List accordingly.

No.17  
Judgment

20th November  
1978

(continued)

10

(2) When, in pursuance of subsection (1) of this section, the Chief Assessor considers it desirable that an amendment should be made to any Valuation List he shall give notice thereof to the owner of the property concerned stating what amendment is considered desirable and the date from which it is proposed the amendment shall take effect.

20

(3) Any owner who desires to object to such amendment may, within twenty-one days of the service of such notice, give to the Chief Assessor notice of objection in the manner prescribed in section 12 of this Act.

(4) Any owner dissatisfied with the decision made by the Chief Assessor under this section may, within twenty-one days after such service appeal to the Valuation Review Board in the manner provided in section 26 of this Act.

30

(7) For the purposes of this section, the Valuation List shall be deemed to be inaccurate in a material particular where -

(a) the Chief Assessor is of the opinion that the annual value of a property included in the Valuation List does not correctly represent the annual value evidenced by -

40

(i) ... ..

(ii) ... ..

(iii) the consideration paid or value passing on the sale or transfer directly or indirectly of any estate or interest in

In the Court  
of Appeal of  
the Republic  
of Singapore

No.17  
Judgment

20th November  
1978

(continued)

that or similar property,  
including the sale or  
transfer of seventy-five per  
cent or more of the issued  
ordinary shares of a land-  
owning company, whether or  
not the Chief Assessor  
exercises the option given  
in paragraph (b) of the  
proviso to the definition of 10  
"annual value" in section 2  
of this Act;"

We come back to the facts. The property  
at Cairnhill had been purchased in 1960 (before  
the passing of the Act) by the respondent's  
father and a Madam Lee Yuet Lin as tenants in  
common in equal shares. Twelve years later on  
19th December 1972 the respondent's father  
by a Statutory Declaration affirmed that his  
share in the property was purchased from monies 20  
wholly provided by the respondent, Howe Yoon  
Chong. About four months after the respondent's  
father had made the Statutory Declaration he  
conveyed his interest in the property to the  
respondent. The Deed of Conveyance is dated  
4th April 1973 and is preceded by a Declaration  
of Trust dated the same day whereby the  
respondent's father declared that he held the  
equal half-share in the property in trust for  
the respondent after reciting that his share 30  
was purchased out of monies provided by the  
respondent.

As required by Section 17(1) of the Act,  
on 29th June 1973 the respondent, through his  
solicitors, gave notice to the Chief Assessor  
of the transfer of his father's equal half-  
share in the property to him. Although there  
appears to be no direct evidence, the yearly  
practice of the Chief Assessor since the Act  
came into operation has been to adopt the 40  
Valuation List then in force. Subsequently,  
the Chief Assessor, acting under the provi-  
sions of Section 18 of the Act gave notice on  
1st October 1973 to the respondent that he  
proposed to amend the 1973 Valuation List by  
increasing the annual value of the property  
from \$1,340/- to \$26,000/-. The respondent's  
objection to the proposed increase was rejected  
by the Chief Assessor. The respondent appealed  
to the Valuation Review Board. He raised two 50  
main grounds namely :-



- "(a) The Chief Assessor erred in law and in fact in increasing the annual value of the Appellant's property in comparison with other similar properties in Singapore; and
- (b) The proposed valuation or increased valuation of the Appellant's property is ultra vires the Property Tax and the Constitution of the Republic of Singapore."

In the Court  
of Appeal of  
the Republic  
of Singapore  
No.17  
Judgment  
20th November  
1978  
(continued)

10

The respondent called evidence of an expert in land valuation who gave his opinion that in 1973 the value of the property was approximately \$226,750 as against the Chief Assessor's valuation of \$520,625 which appears in the Chief Assessor's Report to the Valuation Review Board as required by Section 28(1) of the Act, which reads as follows :-

20

"28.-(1) On receipt of the copy of notice of appeal the Chief Assessor ... shall, within three months from the date thereof, carry out such investigations as he thinks necessary and submit to the Board a report setting out the facts of the case together with his recommendation, if any, for revision of the annual value."

The Valuation Review Board confirmed the annual value as proposed by the Chief Assessor and dismissed the respondent's appeal.

30

The respondent appealed to the High Court by way of an Originating Motion dated 30th December 1975 naming the Chief Assessor as respondent. When the appeal came on for hearing before Rajah, J., Mr. Widdicombe, counsel for the respondent tendered what is described as "Appellant's List of Issues" and which reads :-

40

"1. Does the rule in the Ladies Hosiery Case (1932) 2 K.B. 679, namely that correctness must not be sacrificed to uniformity, apply in Singapore? The Appellant contends that it does not, because of (inter alia) Article 8 of the Constitution of Singapore which lays down that 'all persons are entitled to the equal protection of the law'.

2. Assuming that the rule, in the Ladies Hosiery Case does not apply in Singapore, what should the assessment be? The

In the Court  
of Appeal of  
the Republic  
of Singapore

No.17  
Judgment

20th November  
1978

(continued)

Appellant contends for an assessment of  
\$7,438.

3. Assuming that the rule in the Ladies  
Hosiery Case does apply in Singapore,  
what should the assessment be? The  
Appellant contends for an assessment of  
\$11,157.

4. The validity of the Chief Assessor's  
proposal to amend the Valuation List  
pursuant to S.18 of the Property Act,  
i.e. was there a 'transfer' for the  
purpose of S.18(7)(a)(iii) of the Act.

10

5. The validity of the Valuation List."

Both parties adduced affidavit and oral  
evidence as to the annual value in 1973 of  
the property and other similar properties but  
in the result Rajah, J. made no findings on  
the evidence as he decided in favour of the  
respondent on the 4th issue in the "Appellant's  
List of Issues" and allowed the appeal.

20

In his judgment, Rajah, J. sets out  
Mr. Widdicombe's contention on the 4th issue  
in the following words :-

"It was not in dispute that the ground  
on which the Chief Assessor had served  
his notice under Section 18(2) was  
Section 18(7)(a)(iii). Counsel for the  
Appellant, Mr. Widdicombe, primarily  
contended that the notice served by the  
Chief Assessor under Section 18(2) of  
the Act was invalid for the reason that  
he had no grounds under Section 18(7) of  
the said Act which enabled him to serve  
the said Notice, and more particularly,  
that Section 18(7)(a)(iii) on its true  
construction, and on the facts of the  
case, was not a ground the Chief Assessor  
could have used for action under Section  
18(2). ... .."

30

Mr. Widdicombe's complaint insofar as  
this particular notice is concerned is  
this, that the transfer to his client  
of the one undivided equal half-share was  
not a transfer for a consideration but  
was merely a transfer of the bare legal  
estate from a trustee vested with such  
estate (the transferor) to the Appellant  
(the beneficiary) who since November 1960

40

10 had had the beneficial interest in such half-share. He urges upon me to construe Section 18(7)(a)(iii) of the Act to mean that only in cases where there has been consideration passing does it enable the Chief Assessor to make use of it for action under Section 18(2) of the Act. He says that in this transfer to the Appellant no consideration passed and that the stamping of the transfer document at \$10/- proves this."

In the Court  
of Appeal of  
the Republic  
of Singapore

No.17  
Judgment

20th November  
1978

(continued)

Rajah, J. accepted Mr. Widdicombe's contention in the following words :-

20 "I accept Mr. Widdicombe's submission on Section 18(2) and 18(7)(a)(iii) of the said Act. In my judgment, the Chief Assessor acted outside the scope of the said Section 18 (7)(a)(iii) and therefore Notice No. A.117324 dated 1st October 1973 is invalid and of no effect and any proceedings stemming from it are null and void. This, in my view, is enough to dispose of this appeal in favour of the Appellant."

30 In our opinion Rajah, J. erred in accepting Mr. Widdicombe's construction of Section 18 (7) (a)(iii). Such a construction totally ignores the words "or similar property" in that subparagraph. In our judgment Section 18 clearly empowers the Chief Assessor to amend the Valuation List in respect of a property included in the Valuation List where he is of the opinion that its annual value does not correctly represent the annual value evidenced by, inter alia, the consideration paid on the sale of "similar property". Section 18, and in particular Section 18 (7)(a)(iii), does not limit the discretion conferred on the Chief Assessor to amend the Valuation List in respect of a property  
40 included therein only to cases where there has been a sale or transfer for consideration or for value of that property.

50 We have been informed that there are over 200,000 properties in the Valuation List and it may well be that in practice the Chief Assessor's attention is drawn to the annual value of a property included in the Valuation List only when there is a sale or transfer of that property because of the statutory requirement (Section 17 (1)) of notice to him of the sale or transfer. It is plain that if the sale or transfer of that property is for value he would be remiss in his

In the Court  
of Appeal of  
the Republic  
of Singapore  
No.17  
Judgment  
20th November  
1978  
(continued)

duty if he does not, in the case of vacant land, initiate action to enable him to form an opinion whether or not the annual value of that property correctly represents the annual value as evidenced by the consideration paid on the sale or transfer. That this is plain is because of the definition of "annual value" in the Act and of the fact that land values are never constant. But it does not follow that once his attention is drawn to a property by the statutory notice of sale or transfer he does not or cannot initiate action to enable him to form an opinion of its current annual value because no consideration was paid on the sale or transfer. In such a case, where he does initiate such action and thereupon his attention is drawn to recent sales of similar properties, then, in our opinion, he can avail himself of the provisions of Section 18, if the facts so warrant.

10  
20

In the present case, on the evidence before the Valuation Review Board and before the High Court we are in no doubt that the Chief Assessor was entitled to give the notice under Section 18(2) to the respondent of his proposal to amend the 1973 Valuation List.

Before us, the respondent, in his formal Respondent's Notice and through his counsel, Mr. Widdicombe, contends that the decision of Rajah, J. ought to be affirmed on the ground that it was conceded by the appellant at the hearing before Rajah, J. that the notice under Section 18(2) was served in consequence of the respondent's notice under Section 17 and not in consequence of sales or transfers of similar properties within the vicinity of the subject matter.

30

The Record of Appeal which includes Rajah, J.'s notes of the hearing before him contains no clear concession made by Mr. Chia, counsel on behalf of the Chief Assessor. The notes of Rajah, J. on this "concession" appear at page 45 of the Record of Appeal and we reproduce it :-

40

"Mr. Widdicombe in reply :

The thing that sparked off the assessment was the (Notice of Transfer). This in turn led to notice under (Section) 18. Burden on Assessor to show.

The subject property sparked off the notice under 18(2) - Chia."

In the Court of Appeal of the Republic of Singapore

No.17 Judgment

20th November 1978

(continued)

10 Mr. Widdicombe informs us that he understood Mr. Chia as having made a clear concession as stated above. Mr. Chia, who appeared before us as junior counsel with Mr. Rippon for the Chief Assessor, informs us that he did not so concede but that Rajah, J.'s note accurately reflected what he had said before Rajah, J. As counsel are unable to agree we can only be guided by the notes of Rajah, J. wherein he recorded that Mr. Chia said "the subject property sparked off the notice under 18(2)". In his judgment, the only relevant reference appears at page 112 of the Record of Appeal and the passage reads :-

20 "The Chief Assessor, through his counsel, Mr. Chia, has stated that it was the notice of transfer relating to the transfer of the undivided half-share to the Appellant which brought about his action under Section 18(2) of the Act."

30 What seems to us clear is that Rajah, J. understood Mr. Chia to have "conceded" that it was the notice of transfer which "brought about" the Chief Assessor's action under Section 18(2). In our opinion the fact that this was so does not amount to the concession as contended by the respondent. In any event, we think it clear from the fact that the Chief Assessor's Section 18(2) notice was sent out approximately 3½ months after the respondent's Section 17(1) notice and from the Chief Assessor's statutory Report to the Valuation Review Board in which he said that his proposed annual value was fair and reasonable in the light of sales of comparable lands in the vicinity, that the Chief Assessor had acted under Section 18 because of the information derived from sales of similar properties. Accordingly, his Section 40 18(2) notice was, in our opinion, a valid notice.

We turn now to deal with the 5th Issue of the "Appellant's List of Issues". The respondent's case is that the 1973 Valuation List was invalid, void and of no effect. First, the respondent contends that the 1973 Valuation List was not a Valuation List as required by the Act for the following reasons :-

(1) It is common ground that the Chief Assessor

In the Court  
of Appeal of  
the Republic  
of Singapore

No.17  
Judgment

20th November  
1978

(continued)

acting under Section 10 adopted the 1972  
Valuation List.

(2) Section 9 requires the Chief Assessor  
to include in the Valuation List "all  
houses, buildings, lands and tenements"  
and "the annual value ascribed thereto".

(3) The affidavit evidence of Ronald Chua  
and Tan Ah Bah is that the 1973 Valuation  
List is not up-to-date as to the "annual  
values", as defined in Section 2, of all  
houses, buildings, lands and tenements.  
Also it does not contain all properties  
in Singapore which were liable to tax  
under the Act.

10

(4) The 1973 Valuation List, being  
inaccurate and not up-to-date as to the  
annual values of all properties included  
in it and not containing all properties  
liable to tax under the Act, is therefore  
fundamentally invalid because the Act  
imposes a duty on the Chief Assessor to  
prepare or adopt a Valuation List which  
contains up-to-date valuations or  
re-valuations of all houses, buildings,  
lands and tenements liable to tax.

20

Mr. Widdicombe's argument, as we understand  
it, is that the Chief Assessor adopted the 1972  
Valuation List on entirely the wrong basis,  
contrary to the directions in the Act and  
consequently the list is invalid, void and of  
no effect. He relies on the English case of  
Regina v. Paddington Valuation Officer ex parte  
Peachey Property Corporation Ltd. ((1966) 1 Q.B.  
380). In our opinion that case is clearly  
distinguishable. Our Act is an act which  
imposes a tax on property. In the Peachey case  
the Court of Appeal was considering a rating  
act in relation to an application for, inter  
alia, certiorari to quash the valuation list,  
which came into force in 1963, prepared by the  
valuation officer under the Rating and Valuation  
(Miscellaneous Provisions) Act 1955. In any  
event, the majority decision on the facts was  
that the rate payer had failed to establish any  
mistake in law going to the root of the list.  
As was pointed out by Salmon, L.J. (as he then  
was), to destroy the whole 1963 valuation list  
Peachey Property Corp. would have "to establish  
the case they set out to prove - a case that  
came very close to a charge of bad faith against

30

40

50

those responsible for the preparation of the list".

In the Court  
of Appeal of  
the Republic  
of Singapore

No.17  
Judgment

20th November  
1978

(continued)

In our case, the respondent called no evidence to prove this ground before the Valuation Review Board and the evidence before the High Court was, in our opinion, insufficient to establish this ground.

10 The evidence for the respondent is that because of the shortage of manpower, it was not possible for the valuation officers of the Property Tax Division "to update the assess-  
ments of all existing properties in the Valuation List or assess all the new properties that had come into being" and that, consequently, the result was that the list "was inevitably a patch-  
work of annual values fixed at different dates over a period of many years" and that "generally speaking, only a small number of the total  
20 number of the properties in the Valuation List were re-assessed in any year". The evidence for the Chief Assessor is that the Valuation List is constantly kept up to date and re-assessment is carried out district by district and also as and when a Notice of Transfer under Section 17 is received by the Chief Assessor's department.

30 In our judgment the most that the respondent may have succeeded in establishing is that in every Valuation List some properties that had become liable to tax had not been included in the current Valuation List. That alone is not sufficient to invalidate the whole Valuation List. Even if, added to that fact, it is accepted that every current Valuation List "was inevitably a patchwork of annual values fixed at different dates over a period of many years", we are of the opinion that the respondent has fallen far short of establishing that the Chief Assessor's 1973 Valuation List was invalid  
40 because he had acted on entirely the wrong basis and contrary to the directions in the Act.

This brings us to Mr. Widdicombe's alternative contention that if the 1973 Valuation List is valid, then the Act itself contravenes Article 8(1) of the Federal Constitution of Malaysia. Article 8(1) is part of the constitutional law of Singapore and it reads as follows :-

"8. Equality.

(1) All persons are equal before the

In the Court  
of Appeal of  
the Republic  
of Singapore

No.17  
Judgment

20th November  
1978

(continued)

law and entitled to the equal  
protection of the law."

It is contended that the Act contravenes  
Article 8(1) because the Act failed to provide  
for an equal and up-to-date Valuation List.  
Having regard to the provisions of the sections  
of the Act which we have already set out we  
reject this contention.

Another contention advanced by Mr. Widdicombe  
is that the Chief Assessor in re-valuing upwards 10  
the annual value of the respondent's property  
without at the same time re-valuing the annual  
values of other properties, knowing full well  
that their annual values were out of date,  
has intentionally discriminated against the  
respondent and, as such, the respondent has been  
denied the right to "the equal protection of  
the law".

In support of this contention Mr. Widdicombe  
relies on American cases on the equal protection 20  
clause of the Fourteenth Amendment of the  
American Constitution to the effect that no  
State shall "deny to any person within its  
jurisdiction the equal protection of the laws".  
The American law is contained in the decision  
of the Supreme Court of the U.S.A. in Sunday  
Lake Iron Co. v. Wakefield 247 U.S. 350. The  
relevant passage of the Opinion of that Court  
reads :-

"The purpose of the equal protection clause 30  
of the Fourteenth Amendment is to secure  
every person within the State's jurisdic-  
tion against intentional and arbitrary  
discrimination, whether occasioned by  
express terms of a statute or by its  
improper execution through duly constituted  
agents. And it must be regarded as settled  
that intentional systematic undervaluation  
by State officials of other taxable 40  
property in the same class contravenes the  
constitutional right of one taxed upon the  
full value of his property".

In our opinion no case can be made on the  
evidence, direct or by inference, of an inten-  
tional and arbitrary discrimination by improper  
execution of his statutory duties on the part  
of the Chief Assessor against the respondent,  
nor can the evidence support a finding that  
there was intentional systematic undervaluation



by the Chief Assessor of other taxable properties in the same class as the respondent's property.

In the Court  
of Appeal of  
the Republic  
of Singapore

No.17  
Judgment

20th November  
1978

(continued)

10

Next, we have to consider the 1st Issue of the "Appellant's List of Issues". The so-called rule in the Ladies Hosiery case (1932) 2 K.B. 679, namely, that correctness must not be sacrificed to uniformity, was laid down by the English courts in rating cases. This rule was enunciated by Scrutton L.J., after he had said in his judgment (at page 686) that "It is a vital principle of the law of rating that each hereditament should be assessed independently". Later on in his judgment, Scrutton L.J. said (at page 688):-

20

"The appellants here, however, say that besides the principle of independent valuation, there is another vital principle: that as between different classes of hereditaments and as between different hereditaments in the same class, the valuation should be fair and equal. I agree, but in my view there is a third qualification, that the assessing authority should not sacrifice correctness to ensure uniformity, but, if possible, obtain uniformity by correcting inaccuracies rather than by making an inaccurate assessment in order to secure uniform error",

30

40

The respondent contends that the so-called rule in the Ladies Hosiery case does not apply in Singapore. The contention is that if the Chief Assessor assesses the annual value of a property in conformity with the definition of "annual value" in the Act, i.e. "correctly" or "accurately", and by so doing the property is assessed at a sum higher than the assessments of other comparable properties in the Valuation List, then the owner of the property that has been accurately assessed has been denied the equal protection of the law which is guaranteed to him by Article 8(1) of the Constitution. We are unable to accept that contention.

50

The law, as enacted by the Act, is that each property should be assessed independently and in accordance with the provisions in the Act. In our judgment, it would be contrary to common sense, if, complying with the provisions of the Act, the Chief Assessor arrives at a

In the Court  
of Appeal of  
the Republic  
of Singapore  
No.17  
Judgment  
20th November  
1978  
(continued)

correct sum for a property, his assessment is struck down as contrary to Article 8(1) because other comparable properties have been incorrectly assessed by him. It would be patently absurd for a court to say to the Chief Assessor that although he had assessed a property in accordance with its correct annual value, he had acted unlawfully or ultra vires Article 8(1) because he should have, at the same time, corrected incorrect assessments of other comparable properties so that all comparable properties are thus uniformly assessed. In our opinion, the basic principle under the Act is that a property must be assessed independently and correctly i.e. in accordance with its annual value. Once this is done, it is immaterial that, as a consequence, other comparable properties are in fact assessed incorrectly. The remedy then would be for the Chief Assessor to correct, in accordance with the provisions of the Act, any incorrect assessments. 10 20

Lastly, it is contended that the Chief Assessor's assessment of the annual value of the property was wrong and that the correct assessment should be at \$11,157.00 on which property tax at the rate of 36% is payable. It is to be observed that this issue was raised by the respondent at the hearing before the Valuation Review Board. At that hearing the respondent called a land valuer who gave evidence that because of the topography of the property and other physical restrictions he would value the property at \$25 per sq. ft. i.e. \$226,750.00. The annual value would thus be \$11,337.50. The Valuation Review Board rejected this evidence and accepted the annual value of \$26,000/- as proposed by the Chief Assessor. In the Chief Assessor's report, which was before the Board by virtue of Section 28(1) of the Act, are assessments of comparable properties based, mostly, on sales of those properties. One such sale was in April 1973 of vacant land of approximately the same area as and situated adjacent to the respondent's property at the price of \$41.00 per sq. ft. 30 40

As we have not been persuaded that the Valuation Review Board erred in principle or that there was no proper evidence on which the Board could properly have acted upon in affirming the Chief Assessor's proposed assessment this contention must also fail. 50

Accordingly, we would allow the appeal and

restore the decision of the Valuation Review Board confirming the assessment of the Chief Assessor of the annual value of the property at \$26,000/-. The appellant is entitled to costs here and in the High Court.

Sd. WEE CHONG JIN  
CHIEF JUSTICE,  
SINGAPORE.

In the Court  
of Appeal of  
the Republic  
of Singapore

No.17  
Judgment  
20th November  
1978

(continued)

10

Sd. Choor Singh  
(Choor Singh)  
Judge

Sd. D.C. D'Cotta  
(D.C. D'Cotta)  
Judge

SINGAPORE, 20th November, 1978

Certified true copy

Signed

20

Private Secretary to  
the Hon. the Chief Justice  
Supreme Court,  
Singapore 6.

In the Court  
of Appeal of  
the Republic  
of Singapore

No.18  
Order  
20th November  
1978

No. 18

ORDER dated 20th  
November 1978

IN THE COURT OF APPEAL OF THE REPUBLIC OF  
SINGAPORE

Civil Appeal )  
No.1 of 1978 )

BETWEEN

The Chief Assessor Property  
Tax, Singapore

Appellant 10

AND

Howe Yoon Chong Respondent

IN THE MATTER OF ORIGINATING MOTION NO.30 OF 1975

BETWEEN

Howe Yoon Chong Appellant

AND

The Chief Assessor  
Property Tax, Singapore

Respondent

IN THE MATTER OF VALUATION REVIEW BOARD APPEAL 20  
NO. 80/74

ORDER OF COURT

BEFORE THE HONOURABLE, THE CHIEF JUSTICE  
MR. JUSTICE WEE CHONG JIN, THE HONOURABLE  
MR. JUSTICE CHOOR SINGH AND THE HONOURABLE  
MR. JUSTICE D.C. D'COTTA

IN OPEN COURT

UPON the appeal by the abovenamed Appellant  
dated 25th day of January, 1978 coming on for  
hearing on the 11th, 12th and 13th days of  
September, 1978 AND UPON READING the affidavits  
of Madam Lee Yuet Lin filed herein on the 11th  
and 12th days of September, 1978 and of Henry  
Oh Sui Hong and Howe Yoon Chong all filed herein  
on the 12th day of September, 1978 AND UPON  
HEARING Mr. Geoffrey Rippon, Q.C. assisted by

30

Mr. James Chia and Mr. Gurbachan Singh,  
Counsel for the Appellant, and Mr. David  
Graham Widdicombe, Q.C. assisted by Mr. P.  
Selvadurai. Counsel for the Respondent  
IT IS ORDERED that :-

In the Court  
of Appeal of  
the Republic  
of Singapore

No.18  
Order  
20th November  
1978  
(continued)

1. The appeal be allowed.
2. The Appellant be entitled to costs both  
in the High Court and in the Court of Appeal.
3. The Appellant be entitled to a refund  
of all monies deposited as security for the  
Respondent's costs of the appeal.

10

Dated the 20th day of November, 1978.

Sd. Low Wee Ping  
Asst. REGISTRAR

(Filed this 19th day of December, 1978)

No. 19

ORDER GRANTING LEAVE TO  
APPEAL TO THE JUDICIAL COMMITTEE  
OF THE PRIVY COUNCIL dated 19th  
February 1979

No.19  
Order granting  
leave to  
appeal to the  
Judicial  
Committee of  
the Privy  
Council  
19th February  
1979

20

IN THE COURT OF APPEAL OF THE REPUBLIC OF  
SINGAPORE

CIVIL APPEAL NO. 1 OF 1978

Between

The Chief Assessor  
Property Tax, Singapore Appellant

(L.S.)

And

Howe Yoon Chong Respondent

In the Matter of Originating Motion No.30 of 1975

Between

30

Howe Yoon Chong Appellant

And

The Chief Assessor  
Property Tax, Singapore Respondent

In the matter of Valuation Review Board Appeal  
No.80 of 1974.

In the Court  
of Appeal of  
the Republic  
of Singapore

No.19  
Order granting  
leave to  
appeal to the  
Judicial Committee  
of the Privy  
Council

19th February  
1979

(Continued)

O R D E R

CORAM: THE HONOURABLE THE CHIEF JUSTICE:  
THE HONOURABLE MR. JUSTICE CHUA: and  
THE HONOURABLE MR. JUSTICE SINNATHURAY

IN OPEN COURT

UPON MOTION preferred unto the Court this  
day by Mr. Pathmanaban Selvadurai of Counsel  
for the Respondent AND UPON READING the  
affidavit of Howe Yoon Chong filed herein on  
the 15th day of January, 1979 AND UPON HEARING  
Counsel for the Respondent and Mr. James Chia,  
Counsel for the Appellant IT IS ORDERED that :-

10

1. The Respondent be at liberty to appeal  
to the Judicial Committee of Her Britannic  
Majesty's Privy Council under Order 58 Rule 2  
of the Rules of the Supreme Court 1970 against  
the whole of the decision of the Court of  
Appeal given on the 20th day of November, 1978.

2. The costs of and incidental to this  
application be costs in the cause.

20

Dated the 19th day of February, 1979.

Sd. Tan Seck Sam

Asst. REGISTRAR

(Filed this 27th day of February, 1979)

EXHIBIT A2  
SITE PLAN

Exhibit  
A2  
Site Plan

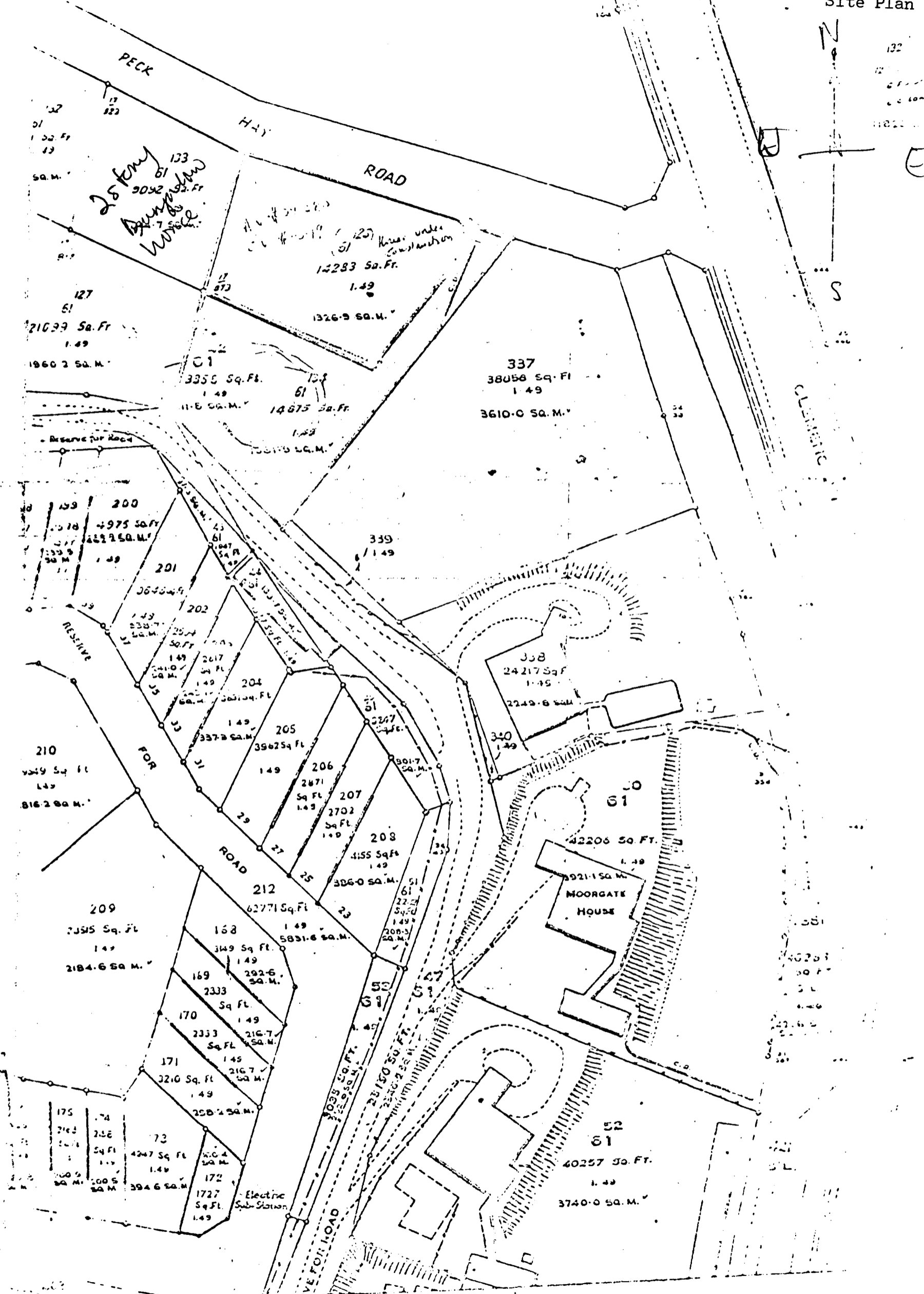
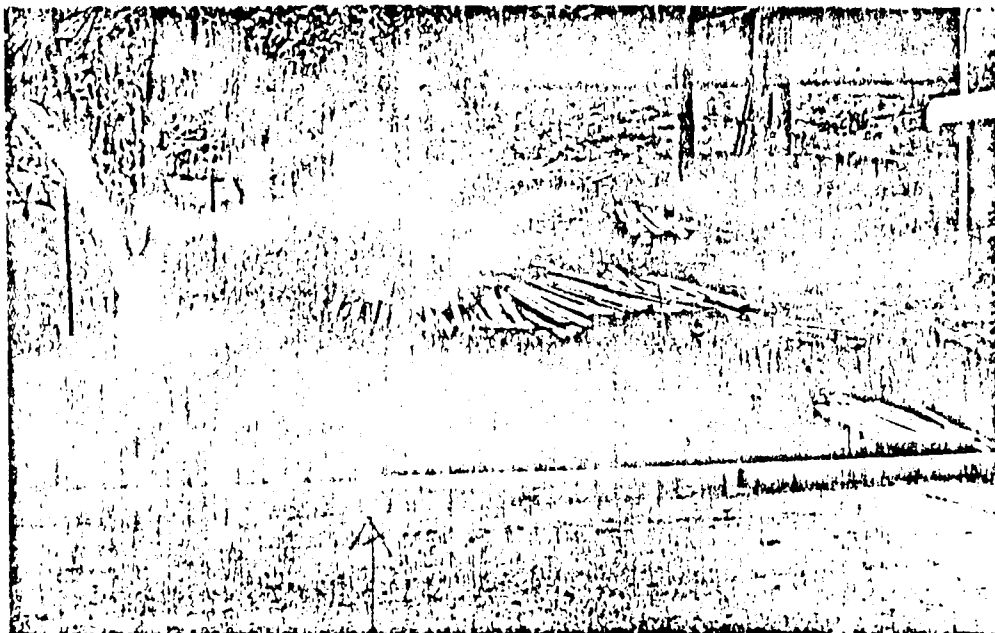
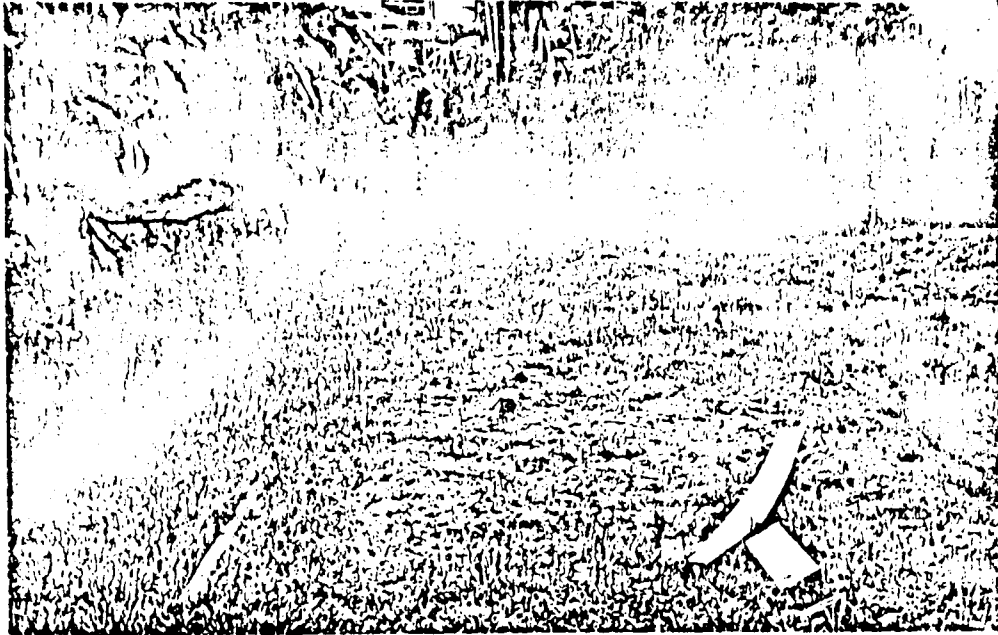


EXHIBIT A2  
Six photographs

Exhibit  
A2  
Six photo-  
graphs

EXHIBIT A. 2



ACCESS ROAD  
PELIC 81. HAY RD.



Exhibit  
A2  
Six photo-  
graphs  
(continued)

EXHIBIT A. 2

N



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E

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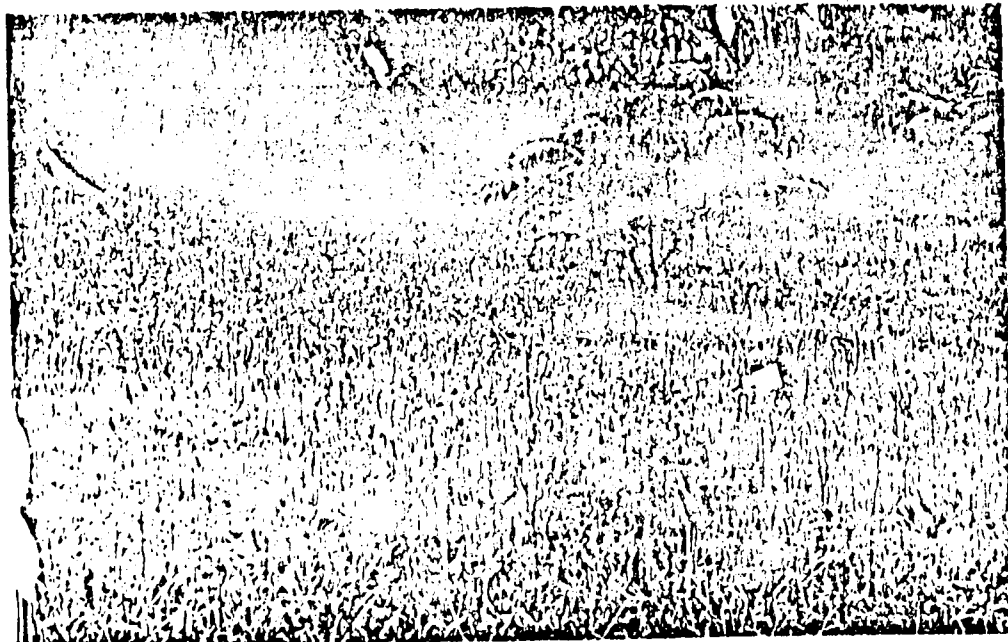


Exhibit  
A2  
Six photo-  
graphs  
(continued)

EXHIBIT A. 2

E



W



APPELLANTS EVIDENCE  
IN HIGH COURT

AFFIDAVIT OF RONALD CHUA  
dated 5th January 1978

Appellants  
evidence in  
High Court

Affidavit of  
Ronald Chua

5th January  
1978

IN THE HIGH COURT OF THE REPUBLIC OF SINGAPORE

Originating Motion)  
No.30 of 1975 )

In the matter of the Property  
Tax Act (Cap.144, 1970 Edition)

10

And

In the matter of an appeal  
against the Order of the  
Valuation Review Board,  
Singapore

Between

Howe Yoon Chong                      Appellant

And

The Chief Assessor,  
Property Tax, Singapore

20

Respondent

A F F I D A V I T

I, RONALD CHUA, of No.11 Faber Green,  
Singapore 5, do solemnly and sincerely make oath  
and say as follows :-

30

1. I am a qualified valuer and had practised  
as such in Singapore until the 31st December  
1970. From December 1965 to May 1970 I was a  
valuer attached to the Property Tax Division of  
the Inland Revenue Department. Immediately  
thereafter until the end of December 1975 I was  
the Property Manager of the Development Bank of  
Singapore Ltd. In January 1976 I went into  
private practice as a valuer in Singapore.

2. When I was at the Property Tax Division of  
the Inland Revenue Department I was in charge of  
a valuation district, the whole of Singapore  
having been divided for Property Tax assessment  
purposes into seven (7) valuation districts.

Appellants  
evidence in  
High Court  
Affidavit of  
Ronald Chua  
5th January  
1978  
(continued)

3. At the time of my joining the Property Tax Division, there was in existence a Valuation List which was current for 1965. Most of the properties in my valuation district were, at that time, already in the said List, but from time to time, my assistants and I would come across properties which had not been included in the said List. The work of my office mainly consisted of assessing properties for the purpose of making amendments to the said List as provided by Section 18 of the Property Tax Act Cap.144. In other words, whenever there was a change in a material particular as defined in Section 18(7) that came to our notice, the property concerned was reassessed and the said List subsequently amended. 10

4. The Valuation List, which was made available for public inspection in August of each year pursuant to Section 11(1) of the Property Tax Act Cap.144, consisted of the entries from the previous year's List together with any proposed amendments arising from the circumstances referred to in Section 18(1) of the Act. 20

5. Having regard to the shortage in manpower, it was not possible for me or any of my fellow valuers in the Property Tax Division to update the assessments of all the existing properties in the List or to assess all the new properties that had come into being.

6. In the circumstances, the result was that the Valuation List was inevitably a patchwork of annual values fixed at different dates over a period of many years. Generally speaking only a small number of the total number of the properties in the Valuation List were reassessed in any year. 30

7. It is common knowledge which I can confirm from my own knowledge and experience in my profession that from about 1966 onwards property values generally rose, often substantially, reaching a peak in about the last quarter of 1973. 40

8. What I have described above was the practice not only in my valuation district but in all the valuation districts.

9. Although I left the service of the Property Tax Division in May 1970, I have kept in touch with property tax valuation matters in the course of my work, and nothing has come to my knowledge

to make me believe that the practice has significantly changed since.

Appellants  
evidence in  
High Court  
Affidavit of  
Ronald Chua  
5th January  
1978  
(continued)

SWORN at Singapore )  
this 5th day of ) Sd. Ronald Chua  
January, 1978 )

Before me,  
Sgd. Lim Seng Cheow  
Commissioner for Oaths

This affidavit is filed on behalf of the Appellant

10

AFFIDAVIT OF TAN AH BAH  
dated 5th January 1978

Affidavit of  
Tan Ah Bah  
5th January  
1978

IN THE HIGH COURT OF THE REPUBLIC OF SINGAPORE

Originating Motion )  
No.30 of 1975 )

In the matter of the Property  
Tax Act (Cap.144, 1970 Edition)

And

In the matter of an appeal  
against the Order of the  
Valuation Review Board,  
Singapore

20

Between

Howe Yoon Chong Appellant

And

The Chief Assessor,  
Property Tax, Singapore

Respondent

A F F I D A V I T

30

I, TAN AH BAH of No.27-D Lorong Ong Lye,  
Singapore 19, do solemnly and sincerely affirm  
and say as follows :-

1. I am a qualified valuer and am presently

Appellants  
evidence in  
High Court  
Affidavit of  
Tan Ah Bah  
5th January  
1978  
(continued)

employed by the Development Bank of Singapore Ltd. as Assistant Vice-President and Manager, Properties. I joined the said Bank in February 1973 and before that I was attached to the Property Tax Division of the Inland Revenue Department since August 1968. I first joined the Property Tax Division in August 1968 as a Valuation Assistant. I became a Valuer in the Property Tax Division in about the middle of 1969. For two years before I left the Property Tax Division in January 1973, I was in charge of one of the seven(7) valuation districts into which Singapore was then divided for Property Tax purposes.

10

2. I refer to the Affidavit filed herein on the 6th of January 1978 by Mr. Ronald Chua and I confirm the accuracy of what Mr. Chua had stated in the second half of paragraph 3 and paragraphs 4, 5, 6, 7 and 8 of his said Affidavit.

20

AFFIRMED at Singapore }  
this 5th day of } Sgd. Tan Ah Bah  
January, 1978 }

Before me,

Sgd.

Commissioner for Oaths

LIM SENG CHEOW  
Commissioners for Oaths,  
Singapore.

This Affidavit is filed on behalf of the Appellant.30

AFFIDAVIT OF RONALD  
CHUA, AND EXHIBITS

Appellants  
evidence in  
High Court

IN THE HIGH COURT OF THE REPUBLIC OF SINGAPORE

Originating Motion)  
No. 30 of 1975 )

Affidavit of  
Ronald Chua  
and exhibits

11th January  
1978

In the matter of the Property  
Tax Act (Cap.144, 1970  
Edition)

And

10

In the matter of an appeal  
against the Order of the  
Valuation Review Board,  
Singapore

Between

Howe Yoon Chong            Appellant

And

The Chief Assessor,  
Property Tax, Singapore

Respondent

20

A F F I D A V I T

I, RONALD CHUA, of No.11 Faber Green,  
Singapore 5, do solemnly and sincerely make oath  
and say as follows :-

1. I refer generally to my earlier affidavit  
filed herein on the 6th of January 1978.
2. The relevant characteristics of property which  
is the subject of this appeal are as follows :-

30

Description:            T.S.XXVII Lot 61-134  
Area:                    14,875 sq. ft.  
Title:                    Freehold, Part of Indenture  
                              No.49  
Zoning of Area:        Permanent Residential  
Existing Density:      87 persons per acre  
Proposed Density:    124 persons per acre  
Maximum Density:    150 persons per acre  
Location:                Rear vacant land situated  
                              at Peck Hay Road behind  
                              Lot 61-126 T.S.XXVII with  
                              a narrow frontage to Peck

Appellants  
evidence in  
High Court  
  
Affidavit of  
Ronald Chua  
and exhibits  
  
11th January  
1978  
  
(continued)

Hay Road. The rear boundary  
of the land abuts a road  
reserve which is 15 ft.  
above the level of the  
subject land.

Physical  
Characteristics:

The site is irregular in  
shape and comprises a  
narrow strip of land 10  
(about 20' wide x 120' long)  
joined to a large trape-  
zoidal shaped land.

Access to the property is by means of the  
said narrow strip.

Much of the subject land is taken up by  
the access strip and the steep slopes along the  
Northern and Southern Boundaries.

Taking the above physical characteristics  
into account, the useable portion of the land 20  
for building purposes is only approximately  
9070 sq. ft.

Further there is a drain which is connected  
to a culvert located at the lower part of the  
steep slope along the Southern Boundary abutting  
the road reserve. The said drain cuts diagon-  
ally across the subject land to the Eastern  
Boundary.

3. Restrictions affecting development potential

(a) The narrow access strip to the land is 30  
likely to cause difficulty in obtaining  
approval for high-rise development compris-  
ing multiple units of flats.

(b) The small area of the portion of the  
land suitable for building will limit the  
size of the building and the number of  
units therein.

(c) The steep slopes along the Northern  
and Southern boundaries will increase  
development costs. 40

(d) The drain referred to above will  
limit the layout of the site, or if  
diverted will add to the cost of development.



(e) The presence of a 10-storey high block of flats on the adjacent Lot 61-126 together with the high level road reserve along the Southern boundary would reduce substantially the privacy of any proposed residential building on the subject land. Further, the view or prospect from any such building would be severely curtailed.

Appellants  
evidence in  
High Court  
Affidavit of  
Ronald Chua  
and exhibits  
11th January  
1978

(continued)

10 4. The Chief Assessor and the Valuation Review Board have both purported to value the land at its 1973 market value. The Valuation Review Board relied on the rule in the Ladies Hosiery Case that correctness must not be sacrificed to uniformity. I am advised that the Rule in the Ladies Hosiery Case does not apply in Singapore and that regard must be had to the assessments in the Valuation List of comparable properties.

20 5. A schedule of 31 comparable assessments extracted from pages 22 to 33 of the Record of Appeal herein is now produced to me and marked Exhibit "RC-1". The values reflected in Exhibit "RC-1" ranges from \$6.00 to \$41.00 p.s.f. for residential land. However, 26 out of the 31 properties listed in the said Schedule are within the range of \$10.00 to \$20.00 p.s.f. The Chief Assessor in assessing the subject land at \$35.00 p.s.f. has fixed a value which is by comparison very much higher than the said  
30 range of values.

In my opinion the value of the subject property based on the evidence of the comparable assessments in the Valuation List is \$10.00 p.s.f. on the area of 14,875 sq. ft. Accordingly, the annual value of the subject property should be \$7,438.

40 6. I should explain that the assessments in Exhibit "RC-1" and the others set out on pages 22-33 of the Record of Appeal are all taken from the 1975 Valuation List. This is because there was no public right of inspection of the 1973 Valuation List except for 28 days in August 1973. The first Valuation List which I could inspect after I was instructed in the case was the 1975 Valuation List. I am informed that a subpoena has been issued for the production of the 1973 Valuation List (and other Lists) in Court at the hearing of this Appeal and I therefore may wish to revise my figure of \$7,438 if the comparables  
50 in Exhibit "RC-1" were differently assessed in 1973.

Appellants  
evidence in  
High Court

Affidavit of  
Ronald Chua  
and exhibits

11th January  
1978

(continued)

However I do not think there is likely to be much difference between the 1975 and the 1973 Lists in this respect.

7. As stated above, I am advised that the Rule in the Ladies Hosiery's Case that corrections must not be sacrificed to uniformity, does not apply in Singapore, but in case the said contention is wrong, I have considered what the 1973 value of the subject property should be.

8. I have carefully examined the Chief Assessor's 10 Report to the Valuation Review Board and have the following comments to make :-

(1) In describing the property, the Chief Assessor has ignored the physical characteristics of the land which to my mind would detract substantially from the value of the land.

(2) In basing the assessment of the land at \$35.00 p.s.f. on the sales prices of 'comparisons' appended in the said Report to the Board, the Chief Assessor in my view has not given due consideration to the following :-

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(a) All the properties listed as 'comparisons' are superior (some vastly superior) to the subject property in respect of physical characteristics and development potential. Going through the List it can be seen that four of the properties listed have been given planning approval for multiple units (flats) development and three out of the four said approvals are for high-rise developments. Also, the physical characteristics of the two land parcels on the List adjacent to the subject land are vastly superior to the subject land.

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(b) Some of the details of the sale in respect of the property at Cairnhill Road T.S.XXVII Lot 325 are incorrect. The correct area is 174,944 sq.ft. The reflected sale price p.s.f. should be \$36.59 and not \$47.43 as the latter price incorrectly included an amount of \$1,896,764 paid for improvements made to the land (piling)

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professional fees and development charges paid to the Government. Consequently, it is wrong and misleading to quote the sale price of the said property at \$47.43 p.s.f.

Appellants evidence in High Court Affidavit of Ronald Chua and exhibits

11th January 1978

(continued)

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(c) The Chief Assessor's rate of \$35.00 p.s.f. for the subject property is excessive compared to the \$32.00 p.s.f. fixed for the land adjacent to the subject property, T.S.XXVII Lot 337 which is again vastly superior to the subject land.

20

(d) It is to be noted that the Chief Assessor assessed the excess land in respect of the property at Bukit Timah Road, T.S.XXVI Lot 42-2 Pt, at \$29.00 p.s.f. when the sale price for the whole property with an old bungalow reflected \$40.00 p.s.f. I do not know why the actual price of \$40.00 p.s.f. was not adopted nor do I understand how the rate of \$29.00 p.s.f. was derived.

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9. I should add that the Chief Assessor's Report was produced to me and my clients for the first time at the Valuation Review Board hearing. I had no chance to examine his sales evidence until after the hearing.

40

10. There is now produced to me marked Exhibit "RC-2" a Schedule of Sales of 18 comparable properties compiled by me. Generally, the prices reflected in the said sale range between \$8.00 and \$41.00 p.s.f. However out of the 18 properties 14 are within the range of \$12.00 to \$30.00 p.s.f. The Chief Assessor in adopting a value of \$35.00 p.s.f. in the assessment of the subject property has disregarded the market value of land as evidenced by these sales of comparable properties.

11. In my opinion the value of the land in 1973 was \$15.00 p.s.f. on the area of 14,875 sq.ft. (approximate \$25.00 p.s.f. on the effective or usable area of about 9070 sq.ft.). Accordingly the annual value of the subject property should be \$11,157.00, if the Ladies Hosiery Case applies.

Appellants  
evidence in  
High Court

SWORN at Singapore )  
this 11th day of )  
January, 1978 )

Sd. Ronald Chua

Affidavit of  
Ronald Chua  
and exhibits

Before me,

11th January  
1978

Sd. Lim Seng Cheow

Commissioner for Oaths

(continued)

This Affidavit is filed on behalf of the  
Appellant.

EXHIBIT "R.C.1" TO AFFIDAVIT OF RONALD CHUA  
 SWORN 11th January 1978. SCHEDULE OF COMPARABLE  
ASSESSMENTS

ANNUAL VALUES PROPOSED IN THE  
 VALUATION LIST FOR 1975

NO.	PROPERTY ADDRESS	TITLE	AREA SQ.FT.	OWNER'S NAME & ADDRESS	ANNUAL VALUE \$	CAPITAL VALUE P.S.F.	REMARKS
1	<u>T.S.XXI</u> Lot 107 Devonshire Rd	1.2	15367	Gim Hong Devt Pte Ltd 93 Devonshire Road	13,500	17.57	6-sty flats under construction
2	<u>T.S.XXIV</u> Lot 60-1 Tanglin Rd	1.21	10324	Ho Hoi Yooh 11 Watten Heights	8,250	15.98	Vacant land
3	Lot 63 Tanglin Rd	1.21	13959	Isamu Murakami 157B Cavenagh Court	8,400	12.03	Vacant land
4	Lot 114-35 Anguilla Park	1.29	9086	Town Investment Pte Ltd Bank of China Bldg Battery Rd	9,090	20.00	Entrance to No.23 Anguilla Park Bungalow plot
5	Lot 114-44 Anguilla Park	1.29	8916	as above	8,900	19.96	Attached to No.27 Anguilla Park Bungalow plot
6	Lot 236 Grange Rd	1.21	16795	Johnson Investments Incorporation c/o S.L.Wong 4 Kai Yuan Terrace H.K.	28,500	33.93	Vacant land

Appellants evidence in High Court  
 Exhibit "RC1" to Affidavit of Ronald Chua sworn 11th January 1978  
 Schedule of comparable Assessments

IN THE HIGH COURT OF THE REPUBLIC OF SINGAPORE O.M.No.30 of 1975  
 This is the exhibit marked "RC-1" referred to in the Affidavit of Ronald Chua sworn on the 11th day of January, 1978  
 Before me, Sd: Lim Seng Cheow  
 A Commissioner for Oaths

/2

Appellants  
evidence  
in High Court  
Exhibit "RC1"  
to Affidavit  
of Ronald Chua  
sworn 11th  
January 1978

Schedule of  
Comparable  
Assessments

(continued)

NO.	PROPERTY ADDRESS	TITLE	AREA SQ.FT.	OWNER'S NAME & ADDRESS	ANNUAL VALUE \$	CAPITAL VALUE \$ P.S.F.	REMARKS
<u>T.S.XXIV</u>							
7	Lot 454 Rochalie Drive	GFS 235	11735	Ceiy Joe Wee 19 Cuscaden Rd	11,150	19.00	Completed house
<u>T.S.XXV</u>							
8	Lot 12-71 Orange Grove Rd	1.23	17977	Sum Wah Co 1951 Ltd 74, Bras Basah Rd	22,470	24.99	Vacant land
9	Lot 12-108 Draycott Drive	1.23	18127	Tan Siok Im & Anor 26 Barker Rd	10,000	11.03	Completed house
10	Lot 65-29 St Martins' Drive	1.7	12498	H.L. Yong Co.Pte Ltd 37, Somerset Rd	9,370	14.99	Vacant land
11	Lot 107-14 Walshe Rd	1.23	14908	Ong Nya Nya 23 Jalan Kelaman	10,440	14.00	Vacant land
12	Lot 324 326 Fernhill Rd	1.31	7959 9473	Helen Lee 27 Lengkok Nerah	10,900	12.50	Bldg completed
13	Lot 457 Dalvey Rd	1.31	17304	Josephine Ho 47 Ridout Rd	21,475	24.82	Bldg completed
14	Lot 456 Dalvey Rd	1.31	15296	Liok Wan Thye 82, Stevens Rd	16,650	21.77	Bldg completed
15	Lot 325 Fernhill Rd	1.31	11971	Pakrisamy Suppiah & Anor 40 Race Course Road	6,000	10.02	2-sty flat under construction
<u>T.S.XXVI</u>							
16	Lot 52 Robin Drive	1.40	13987	Long Foo Ting 720 Thomson Rd	9,800	14.01	3-sty flat completed

PROPERTY NO.	ADDRESS	TITLE	AREA SQ.FT.	OWNER'S NAME & ADDRESS	ANNUAL VALUE	CAPITAL VALUE	REMARKS
					₹	₹P.S.F.	
<u>T.S. XXVI</u>							
17	Lot 53 Robin Drive	1.40	10647	Lew Ah Siang 66 Short Street	7,440	13.97	Completed house
18	Lot 72-2 Robin Rd	1.40	16690	Teck Huat Bros Co(S) 194, Bukit Timah Rd	11,250	13.48	2 units of 2-sty bungalow
19	Lot 73-1 Stevens Rd	1.40	16593	Tropic Flora Pte Ltd 177 Changi Rd	8,400	10.12	3-sty semi-detached completed. 2 units
20	Lot 90 Stevens Rd	1.40	17213	Home Sweet Home Pte Ltd.	6,000	6.97	Completed house
21	Lot 72-15 Robin Close	1.40	10696	F.H.Lee Holdings Pte Ltd. 13 North Canal Road	5,600	10.47	2-sty bungalow completed
22	Lot 72-17 Robin Close	1.40	11002	Lee Fee Huang & Anor 13 North Canal Road	5,675	10.31	Work site
23	Lot 128 Robin Rd	1.40	16467	Tan Seok Khim & Anor 316 Thomson Rd	20,600	25.01	Vacant land
24	Lot 147 Robin Close	1.40	10543	Legal P Rep For the Est of M S Lim Dec'd 198 Bukit Timah Rd	7,380	13.99	Vacant land
25	Lot 148 Robin Close	1.40	11153	Chiew Keng 66 Jalan Pudu, K.L. Malaysia	8,350	14.97	2 semi-detached
26	Lot 167 Balmoral Crescent	1.40	15180	Pho Siong Lim 52 Telok Ayer Street	9,860	12.99	Completed house

Appellants evidence in High Court Exhibit "RC1" to Affidavit of Ronald Chua sworn 11th January 1978  
Schedule of Comparable Assessments  
(continued)

Appellants  
evidence in  
High Court

Exhibit "RC1"  
to Affidavit  
of Ronald Chua  
sown 11th  
January 1978

Schedule of  
Comparable  
Assessments

(continued)

NO.	PROPERTY ADDRESS	TITLE	AREA SQ. FT.	OWNER'S NAME & ADDRESS	ANNUAL VALUE \$	CAPITAL VALUE \$ P.S.F.	REMARKS
<u>T.S. XXVII</u>							
27	Lot 61-126 Peck Hay Road	1.49	14283	San Ming Enterprises Pte Ltd 211,213 South Bridge Rd	29,280	40.99	10-sty flats completed
<u>T.S. XXVIII</u>							
28	Lot 23-3 23-4 Lincoln Rd	1.16	6694 5957	Chanee Ltd 48A Winchester House	3,737	6.00	Completed flats 4-sty
29	Lot 115-1 No.60 Gilstead Rd	1.10	14089	B P De Silva Pte Ltd 19,21 High Street	9,160	13.00	Completed house
30	Lot 128-5 Surrey Rd	GFS 276	10225	Ming Teck Co Pte Ltd 316 Thomson Rd	4,600	8.99	Completed flats
31	Lot 405 Bukit Funggal Rd	1.14	10513	Tan Chong Tee 103, Whitley Rd	8,400	15.98	2-sty bungalow completed



EXHIBIT "R.C.2" TO AFFIDAVIT OF RONALD CHUA sworn  
11th January 1978 - Schedule of Sales of 18 comparable  
properties

Appellants  
evidence in High  
Court

Exhibit "RC2" to  
Affidavit of Ron-  
ald Chua sworn  
11 January 1978

Schedule of sales  
18 comparable  
properties

REGISTERED SALES OF RESIDENTIAL PROPERTIES

No.	Date	Lot No.	Land Area	Title	Consid- eration	P.S.F.	Situation	Purchaser	Remarks
1	<u>T.S. XXI</u> 8.1.72	107 pt	15,250 sq. ft.	Freehold	\$270,000	\$17.70	59 Devonshire Rd	Gim Hong Develop- ment Pte Ltd	6-storey flats under construction
2	<u>T.S. XXIV</u> 4.10.71	60-1 (L/S 209-7, 11)	10,324 sq. ft.	Freehold (Pt of Gt 13 & 21)	\$165,000	\$15.98	285 Tanglin Road	Ho Hoi Yook of 11 Watten Heights	
3	31.1.73	733 L/S 209-4 210-2, 5, 6	11,209 sq. ft.	Freehold	\$320,000	\$28.55	150 Grange Road	Hoo Kay Yang	
4	27.2.73	92	6,311 sq. ft.	Freehold	\$189,330	\$30.00	Land at Ellis Rd (next to house No. 85)		Tanglin Handicraft Centre
5	23.6.73	236	16,795 sq. ft.	Freehold	\$571,030	\$34.00	Land at Grange Rd	Johnsons Invest- ments Incorpora- tion	Vacant land
6	1.8.74 (D/A 27-10-72)	73-7 L/S 209-7	27,352 sq. ft.	Freehold	\$451,308	\$16.50	10 Chatsworth Rd	Capital Realty Pte Ltd	
7	<u>T.S. XXV</u> 26.2.72	445	16,280 sq. ft.	Freehold	\$130,240	\$ 8.00	Land at Nassim Rd	Cerbos (S) Pte Ltd &/o Turquand Young & Co.	

Appellants  
evidence in  
High Court

Exhibit "RC2"  
to Affidavit of  
Ronald Chua  
sworn 11th  
January 1979

Schedule of  
sales 18  
comparable  
properties



Appellants evidence in High Court  
 Exhibit "RC2" to Affidavit of Ronald Chua sworn 11th January 1978  
 Schedule of sales 18 comparable properties (cont'd)

No.	Date	Lot No.	Land Area	Title	Consolidation	P.S.F.	Situation	Purchaser	Remarks
17	11.9.72	472	8,800 sq.ft.	Freehold	\$113,840.50	\$13.50	Land at Gentle Rd	Lim Tjhun Seng	
18	13.2.73	54-3	21,766 sq.ft.	Freehold	\$282,958	\$13.00	Land at Surrey Rd	Sunny Tan Soon Teck	Vacant land
19	13.2.73	54-3	21,766 sq.ft.	Freehold	\$544,150	\$25.00	Land at Surrey Rd	Euro-S'pore Holdings Ltd	

T.S.XXVIII

IN THE HIGH COURT OF THE REPUBLIC OF SINGAPORE  
 O.M. No. 30 of 1975

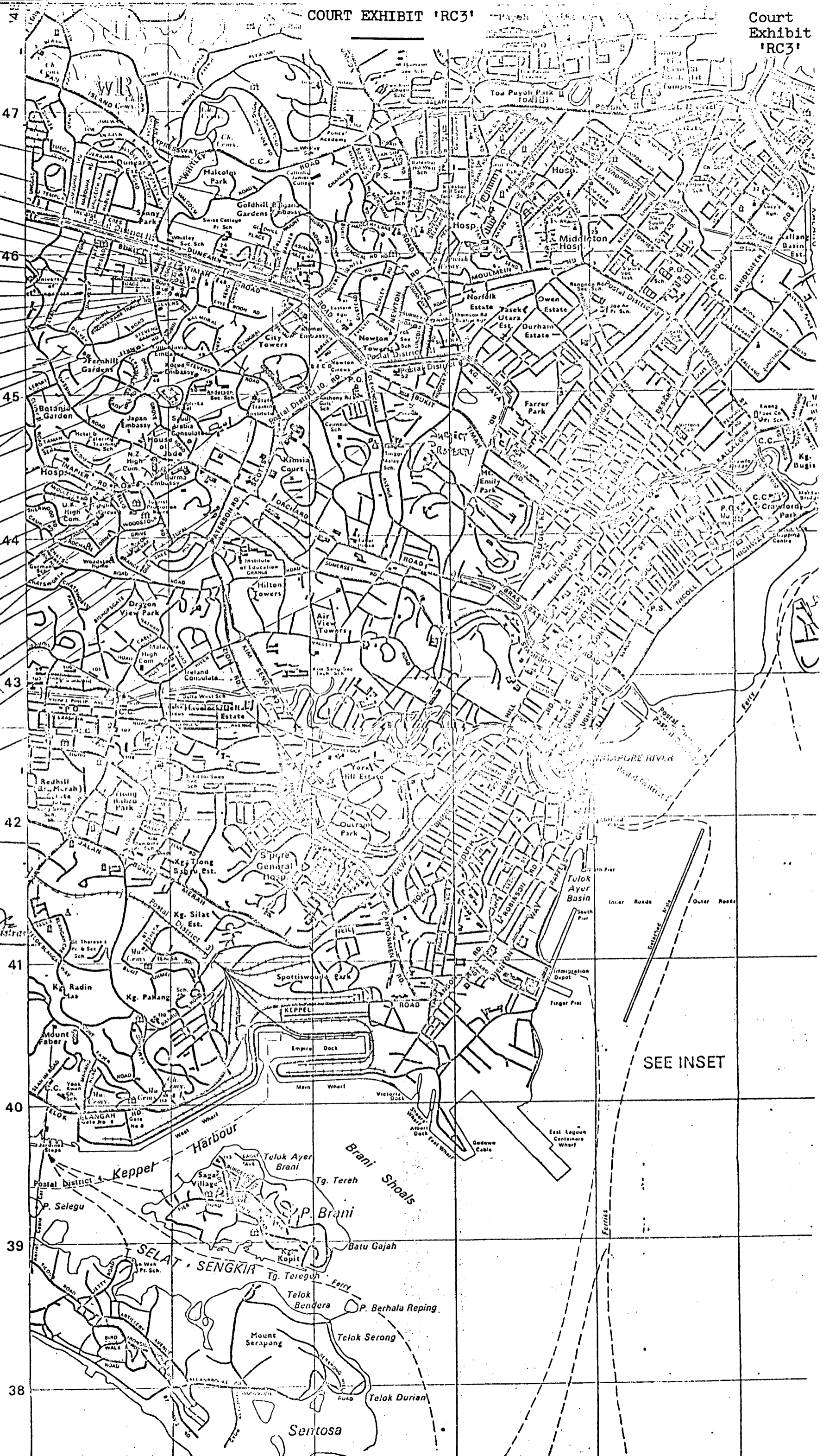
This is the exhibit marked "RC2" referred to in the Affidavit of Ronald Chua sworn on the 11th day of January 1978

Before me,  
 Sd: Lim Seng Cheow  
 A Commissioner for Oaths

Appellants evidence in High Court  
 Exhibit "RC2" to Affidavit of Ronald Chua sworn 11th January 1978  
 Schedule of sales 18 comparable properties  
 (continued)

VALUATION LIST

- 31
- 29
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- 17
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SUPREME COURT.  
 SINGAPORE.  
 EXHIBIT RC 3  
 in O.M. 30/75  
 Date 19/1/78

SEE INSET

E.C. 4

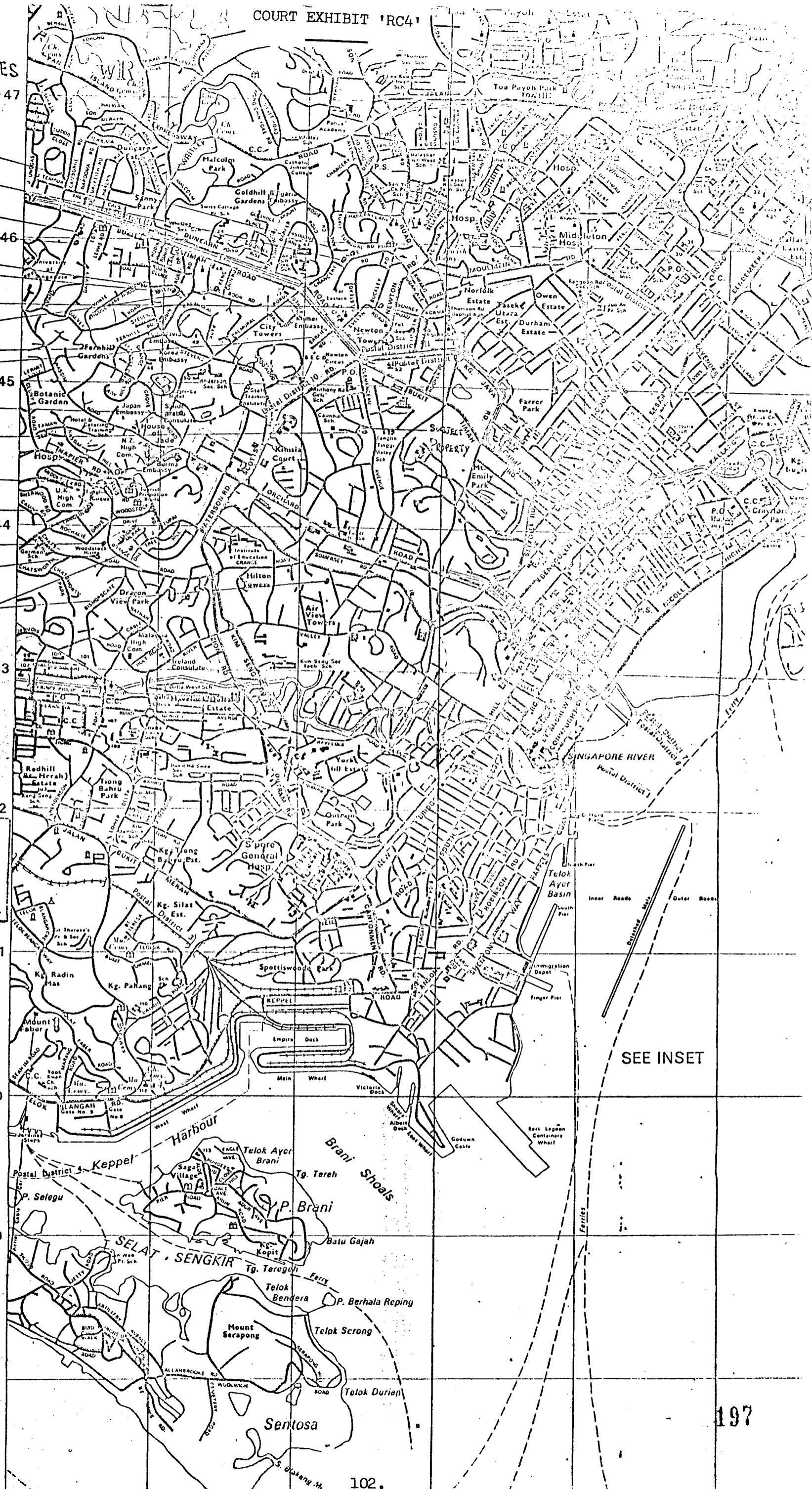
COURT EXHIBIT 'RC4'

Court Exhibit 'RC4'

COMPARABLE SALES

- 47
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SUPREME COURT  
SINGAPORE  
EXHIBIT RC.4  
in O.M. 30/75  
Date 19/1/78



SEE INSET

COURT EXHIBIT P1 - PRESS  
CUTTINGS FROM THE STRAITS  
TIMES of 19th and 10th  
January 1978

Court  
Exhibit P1  
Press  
cuttings  
from The  
Straits  
Times of  
19th and  
10th  
January  
1978

THE STRAITS TIMES, THURSDAY JANUARY 19, 1978

SUPREME COURT. SINGAPORE  
EXHIBIT P1 in O.M.30/75  
Date 19/1/78 Sd.  
Registrar

10 MP DID ASK THAT QUESTION ABOUT PROPERTY TAX

May I refer to the following paragraphs of the views expressed by "Aggrieved Citizen" regarding property tax (ST, Jan.10).

20 Your correspondent wrote: "I remember only too well that one of the MPs (as reported in the Press) resolved to ask the Finance Minister that since property values had dropped so dramatically since the boom time of 1973 and with annual values increased accordingly to reflect the boom period, whether the Chief Assessor would adjust the annual value downwards accordingly.

"Unfortunately, this question was never asked as far as I am aware."

For the benefit of "Aggrieved Citizen" and your other readers, may I reproduce below the question that was raised in Parliament and the answer given thereto on May 27, 1977 (Hansard Vol.37, No.1, column 37) :-

30 "Annual value of properties (Reassessment):

"Mr.Ng Kah Ting: To ask the Minister for Finance whether he is aware that when land prices were continually increasing prior to September 1973 the Comptroller of Property Tax continually increased the annual value of properties and whether, now that land prices have fallen, the Comptroller of Property Tax will correspondingly lower the annual value of properties?"

40 "Mr. Hon Sui Sen: Sir, the annual value of a property is the gross amount at which the property can reasonably be expected to be let from year to year. In the case of vacant land, the annual value is based on 5 per cent of the

Court  
Exhibit P1

market value of the land. Thus, the annual values reflect market conditions.

Press  
cuttings  
from The  
Straits  
Times of  
19th and  
10th January  
1978

The Property Tax Department does from time to time review the annual values of properties and where warranted, reassessments have been made. In addition, property owners can raise objections at the time of reassessment or when the valuation list for the ensuing year is open for public inspection annually in August."

10

(continued)

NG KAH TING,  
MP for Punggol

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THE STRAITS TIMES. TUESDAY, JANUARY 10, 1978

PROPERTY TAX STAYS HIGH DESPITE BIG DROP IN  
VALUES

May I air my views on the question of property tax, in regard to what "Once Bitten" has said.

There was much fanfare in the Press, TV etc. in the first few months after the last general election when MPs were asked to raise questions affecting their constituents.

20

I remember only too well that one of the MPs (as reported in the Press) resolved to ask the Finance Minister that since property values had dropped so dramatically since the boom time of 1973 and with annual values increased accordingly to reflect the boom period, whether the chief assessor would adjust the annual value downwards accordingly.

Unfortunately, this question was never asked as far as I am aware.

30

There are many of us besides "Once Bitten" who have the same problem with the Property Tax Department.

Many of us whether occupying our own properties or renting them to expatriates had their property tax raised during the boom period, in some cases over 100 per cent.

The argument put forth by the department was that annual value was based on rental fetched in the area, the market value of the property etc.

40

Court  
Exhibit P1

Now we all know that property value and rental have dropped very substantially in the last few years but annual values have not been adjusted downwards.

Employees in commerce industries and government departments are the hardest hit and we feel that there is no justice for the government to pick on us.

Press  
cuttings  
from The  
Straits  
Times of  
19th and  
10th  
January 1978

(continued)

Even the hawkers who earn \$1,000 to \$3,000 monthly - the average monthly takings - live in HDB flats making full use of their CPF etc. and paying very little income tax are better off than us salary earners, professionals.

We sincerely appeal to the Minister of Finance to look into the matter and give justice to all citizens who contributed to the well-being of our society and nation.

AGGRIEVED CITIZEN

Singapore 10.



Appellants  
evidence in  
High Court

Affidavit of  
Seah Kim Bee  
and exhibits

16th January  
1978

AFFIDAVIT OF SEAH KIM BEE  
AND EXHIBITS dated 16th  
January 1978

IN THE HIGH COURT OF THE REPUBLIC OF SINGAPORE

Originating Motion )  
No.30 of 1975 )

In the matter of the Property  
Tax Act (Cap.144, 1970 Edition)

And

In the matter of an appeal 10  
against the Order of the  
Valuation Review Board,  
Singapore

Between

Howe Yoon Chong Appellant

And

The Chief Assessor,  
Property Tax, Singapore

Respondent

A F F I D A V I T

20

I, SEAH KIM BEE, of No.736 Mountbatten Road,  
Singapore 15, do solemnly and sincerely make oath  
and say as follows :-

1. I possess a Diploma in Town & Country Planning  
from the College of Art & Crafts, Birmingham,  
England. I was employed by the Planning Department  
from 1955 to 1969 for the last five years as an  
Area Planning Officer. From 1969 to 1973 I worked  
with the Jurong Town Corporation (JTC) as a Senior  
Planner & Acting Head of the Planning Section. 30  
Since May 1973 to date, I have been the sole  
proprietor of Seah Kim Bee Associates, a Firm of  
Consultants in Town Planning, Property Development  
and Management.

2. As a Town Planner and a Consultant, my  
experience covers physical planning, development  
control and planning consultancy affecting all  
types of property developments - residential,  
commercial-industrial and other types of develop-  
ments. 40

3. I have inspected the property Lot 61-134 T.S.XXVII at Peck Hay Road. The said property is a plot of vacant land. I am informed that the property has a land area of 1381.9M<sup>2</sup> (14,875 sq.ft.). I refer to the plan on page 34 of the Record of Appeal in these proceedings. The Lot is shaped like an 'axe'. It has an 'accessway' 6.096 metres (20 ft.) wide covering a distance of 34.74 metres (114 ft.) from Peck Hay Road. This 'accessway' extends over a land area of about 223M<sup>2</sup>/2,400 sq.ft. before the site proper which is of an odd shape.

Appellants  
evidence in  
High Court  
Affidavit of  
Seah Kim Bee  
and exhibits  
16th January  
1978  
(continued)

4. I have inspected the site and the immediate surrounding area of the subject property.

5. There are differing levels in and around the surrounding properties and with Peck Hay Road. At Peck Hay Road the entrance is about level with the road but rises by about 8 to 10 ft. at the north-east boundary where there is a vertical drop of about 10 ft. from the level of adjoining Lot 61-126 T.S. XXVII. From the north-east boundary to the south-east boundary, the difference in level is about 5 to 6 ft. There is however a severe difference of over 20 ft. at and along the south-west boundary with the adjoining property. In his affidavit dated 11th January 1978 Mr. Ronald Chua refers to this difference of level as 15 ft., but I think he has underestimated it. Lot 61-127 is about 5 ft. higher in level. I produce marked "SKB-1" a cross-section of the site to show the differing levels. Therefore, because of the 'accessway', the difference in levels with adjoining properties (severe on two sides) and within the site and provision for site roads, the effective area for development is severely reduced. Due to these factors, considerable additional costs would be involved for any development to take place on the property. The surface water drain running across the site might have to be diverted.

6. The property is in Planning District 3. It is zoned "residential". The Master Plan Densities for this District are Existing 87 Permissible 124 Maximum 150 persons per acre. According to the prescribed Master Plan densities about 8 to 14 dwelling units, depending on the proposed size of each unit, may be allowed on this site. To construct the number of dwelling units as prescribed by the Master Plan densities, multi-storied flats would have to be constructed on the site. For multi-storey

Appellants  
evidence in  
High Court

Affidavit of  
Seah Kim Bee  
and exhibits

16th January  
1978

(continued)

flats the Competent Authority would need to be satisfied that the neighbouring environment is safeguarded. Such environmental safeguards would include the imposition of spacing requirements between the proposed new building and its neighbouring building/s or the site boundaries and the provision of physical parking facilities in accordance with the parking standards of a minimum of one space per dwelling unit, within the site. For these reasons, the layout for the construction of flats for the site would in my opinion be very difficult.

7. The only practicable access to the site is from Peck Hay Road. I am informed that there is no right of way in favour of the land over the road reservation at the rear, and physical access to it would in any event be difficult because of the 20 ft. difference in levels. It is significant that the layout of this Lot provides for access to Peck Hay Road. The width (20 ft.) of the access to Peck Hay Road limits the development possibilities of the site. There is a Development Control restriction in operation which allows only four dwelling units on properties with limited access of this width onto a public street. For multi-storey flats exceeding four dwellings an access width of 50 ft. is at present required. 20

8. Another limitation on development of the site is the 10-storey block of flats on the adjoining property, Lot 61-126. Any development on the subject site would for reasons of privacy have to have its living rooms and bedrooms facing east and west, rather than facing directly onto the 10-storey block. East and west facing flats are not a particularly attractive proposition, for obvious reasons. In addition, a low rise development, or the lower floors of a high rise development, would be unattractive generally because of the high building on one side and the high bank on the other. In my opinion there are severe environmental handicaps for any development on this site. 30 40

9. In my opinion the site is not an attractive proposition for development. The factors I have mentioned must have a considerable effect on its market value.

SWORN at Singapore this )  
16th day of January, 1978) Sd. Seah Kim Bee

Before me,  
Sd. Lim Seng Cheow  
Commissioner for Oaths

50

This affidavit is filed on behalf of the Appellant

S.W./N-E SECTION OF LOT 61-134

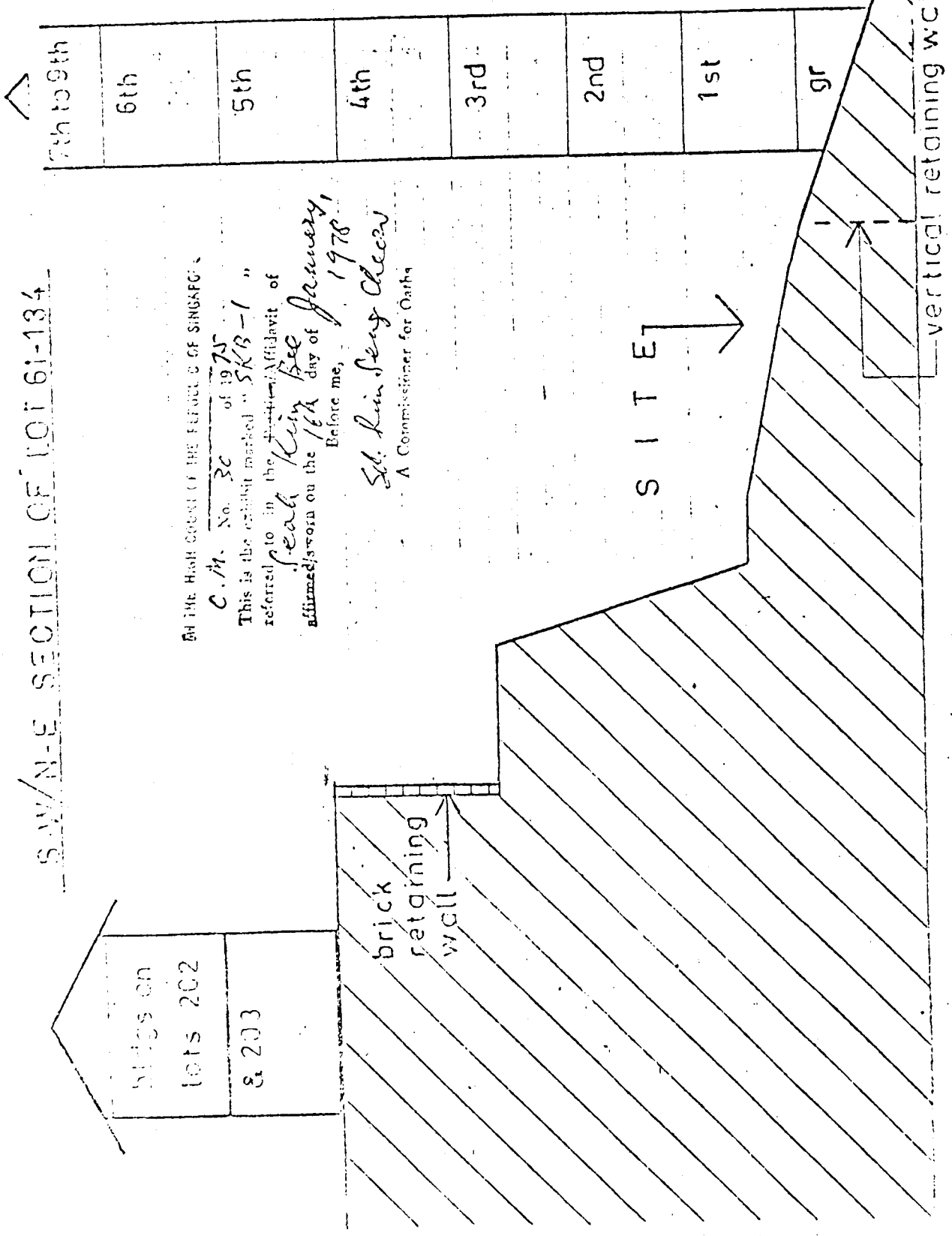
PLAN SKB1

EXHIBIT 'SKB1' TO AFFIDAVIT OF SEAH KIM BEE - PLAN SHOWING A CROSS SECTION OF THE SITE

peck  
hay  
road

Appellants evidence in High Court

Exhibit 'SKB1' to Affidavit of Seah Kim Bee - Plan showing cross section of the site



IN THE HIGH COURT OF THE FEDERAL TERRITORY OF SINGAPORE

C.M. No. 30 of 1978  
This is the exhibit marked "SKB-1" referred to in the Affidavit of Seah Kim Bee affirmed/sworn on the 16th day of January, 1978.

Before me,  
*Sd. Lim Seng Cheen*  
A Commissioner for Oaths

S I T E

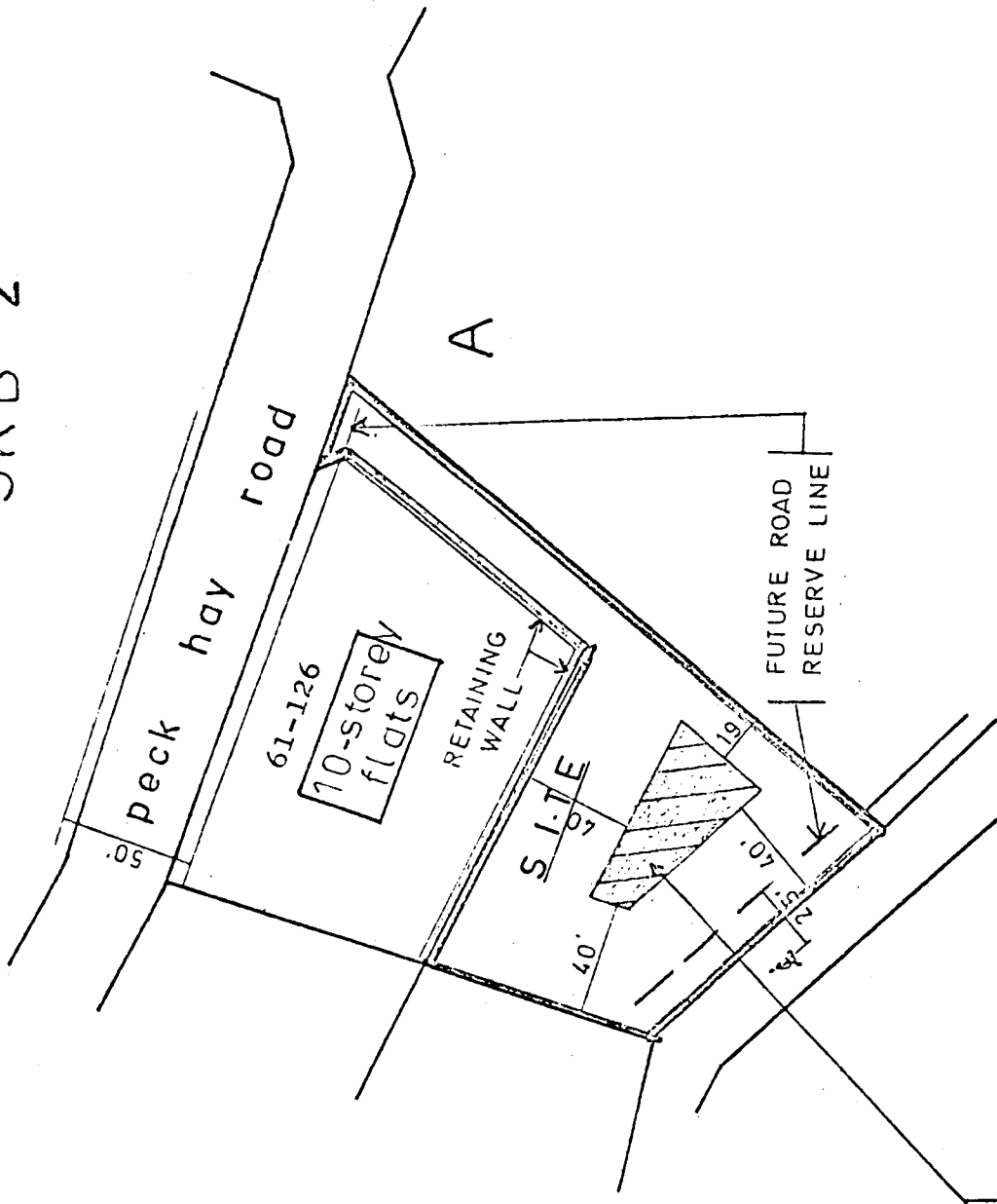
brick retaining wall

vertical retaining wall

Scale: Vertical to Horizontal 2:1

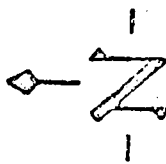
COURT EXHIBIT 'SKB2' - PLAN

SKB 2



Shaded area is only useable space, after spacing requirements are complied with for a 10-storey residential building without allowing for widening of the adjoining road reserve to 50 ft. width.

scale: 1 chain to 1 inch



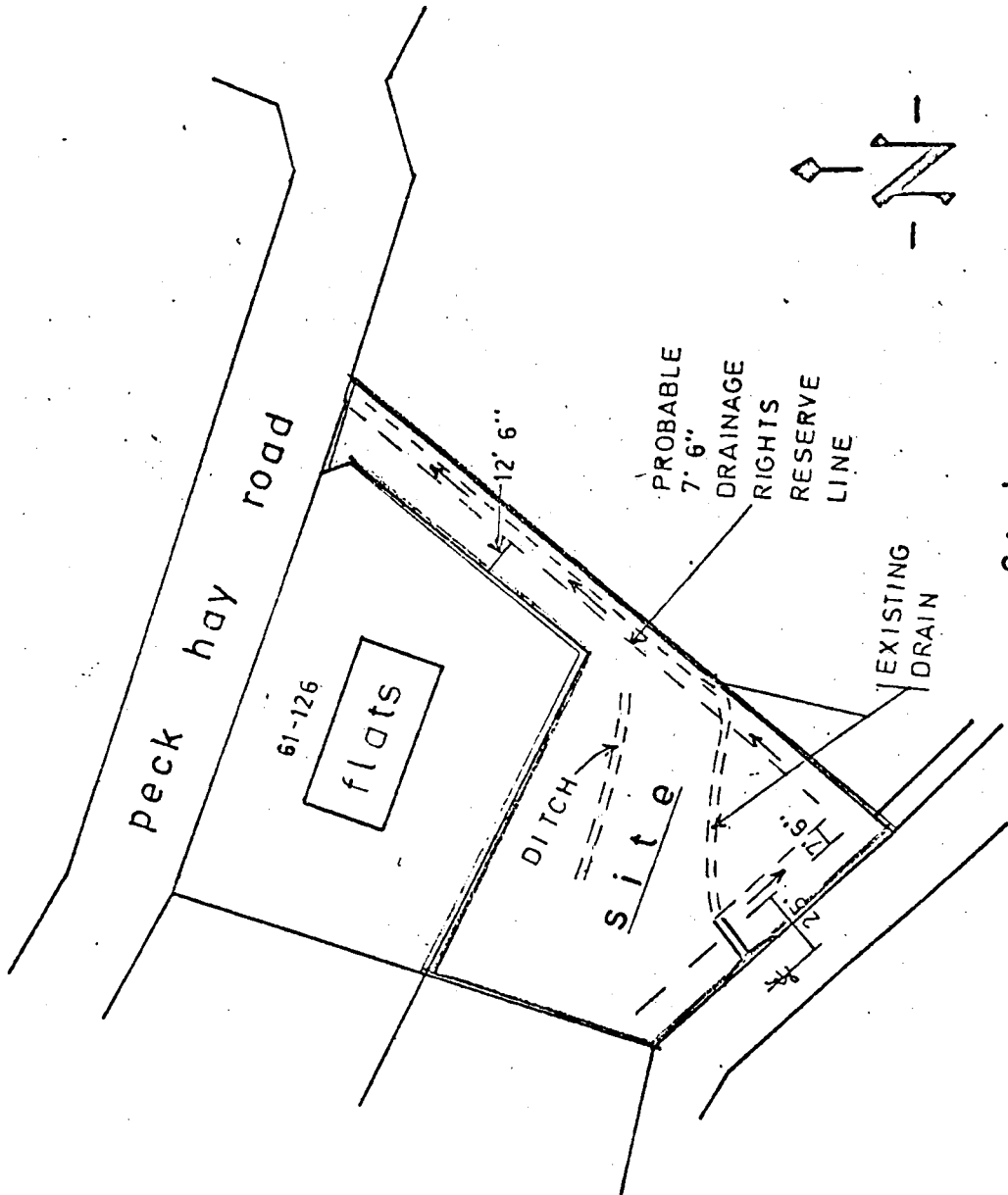
SKB2  
D.M. 30/75  
18/1/78

COURT EXHIBIT 'SKB3' - PLAN

Appellants  
evidence in  
High Court

Court Exhibit  
'SKB3' - Plan

SKB 3



scale: 1 chain to 1 inch

SKB3  
10/25  
1/178... 60\*

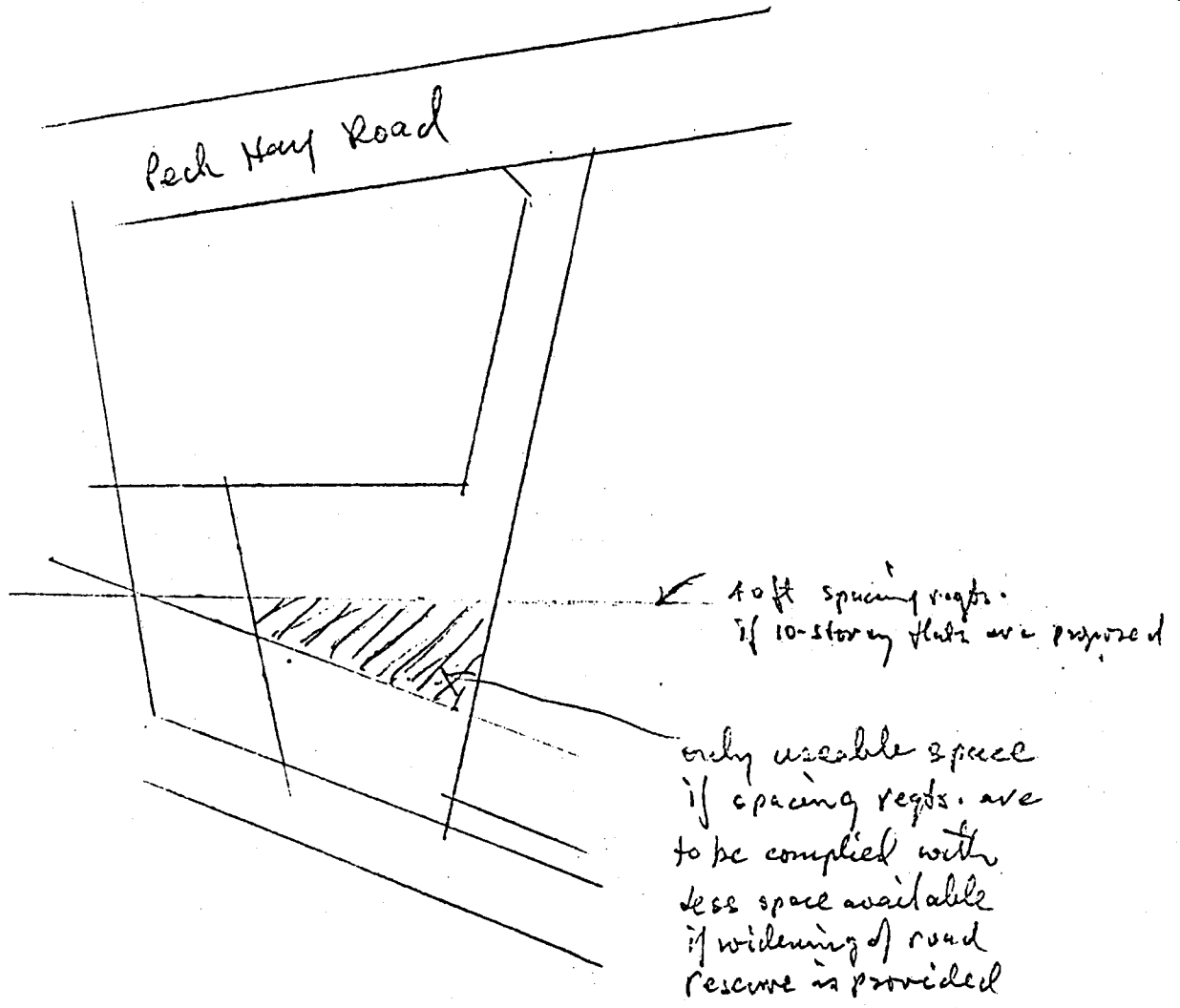
SUPREME COURT  
SINGAPORE.  
EXHIBIT SKB2  
D. O.M. 30/75  
19/1/78  
Registrar.

COURT EXHIBIT 'SKB2' - PLAN

B.2

Court  
Exhibit  
'SKB2' -  
Plan

Plan  
-  
-



COURT EXHIBIT 'SKB2A' - PLAN

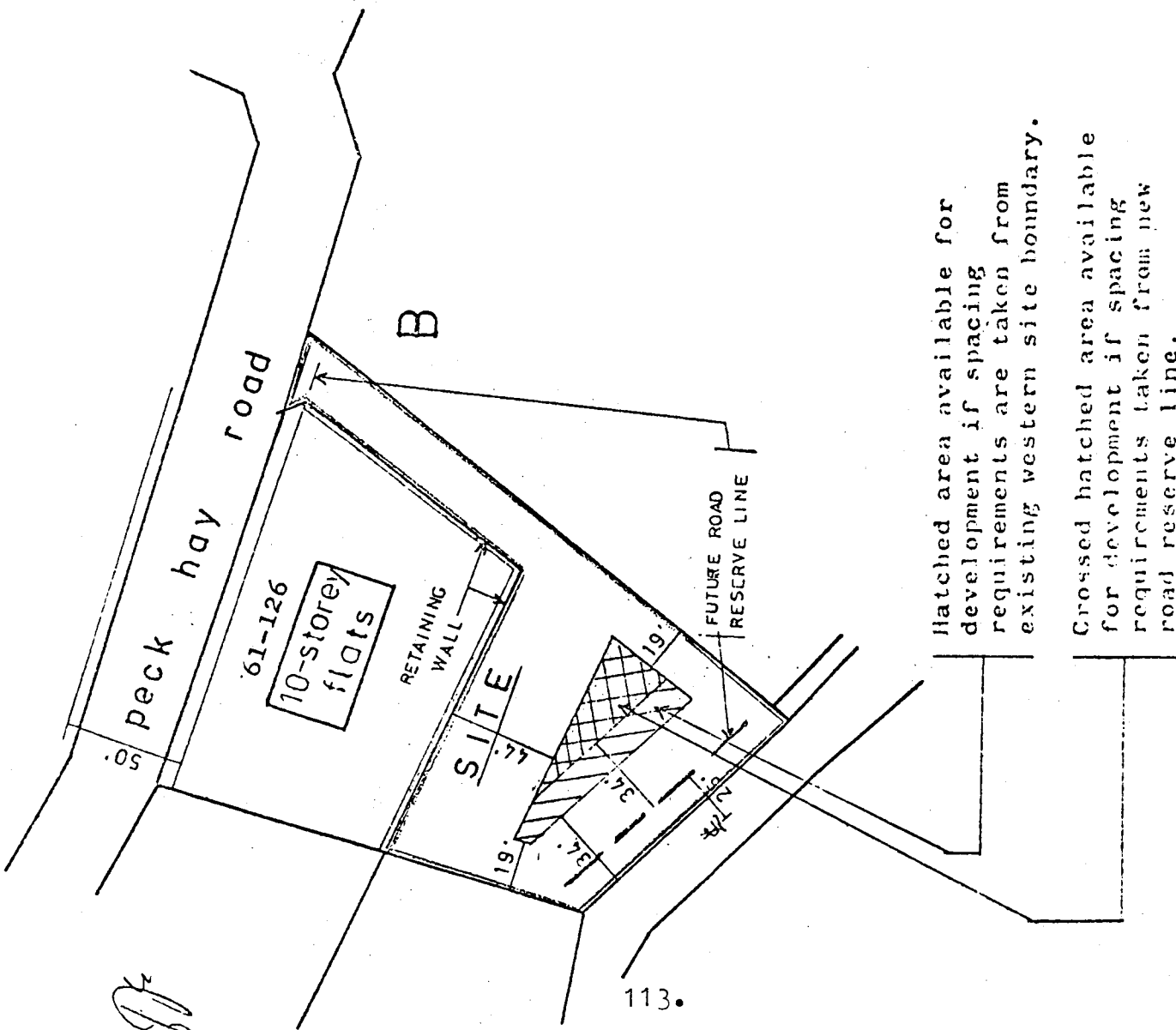
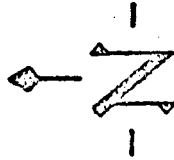
Appellants  
evidence in  
High Court

Court Exhibit  
'SKB2A' -  
Plan.

581

SKB2A

scale: 1 chain to 1 inch



Hatched area available for  
development if spacing  
requirements are taken from  
existing western site boundary.

Crossed hatched area available  
for development if spacing  
requirements taken from new  
road reserve line.

SKB2A  
75  
18



RESPONDENT'S EVIDENCE  
IN HIGH COURT  
AFFIDAVIT OF LIM SOO CHIN  
AND EXHIBITS dated 16th  
January 1978

Respondent's  
evidence in  
High Court  
Affidavit of  
Lim Soo Chin  
and exhibits  
16th January  
1978

IN THE HIGH COURT OF THE REPUBLIC OF SINGAPORE

Originating Motion)  
No.20 of 1975 )

10

In the matter of the Property Tax  
Act (Cap.144, 1970 Edition)

And

In the matter of an appeal against  
the Order of the Valuation Review  
Board, Singapore

Between

Howe Yoon Chong                    Appellant

And

The Chief Assessor,  
Property Tax, Singapore

20

Respondent

A F F I D A V I T

I, LIM SOO CHIN, of No.30 Li Hwan Terrace,  
Singapore 19, do solemnly and sincerely affirm and  
say as follows :-

1. I am a qualified Valuer and have been practising  
as one in the Property Tax Division, Inland Revenue  
Department, since 1 Oct 70. I am now the Deputy Chief  
Valuer in the Property Tax Division. My present  
30 duties include the valuation of lands and buildings  
for property tax assessments, for stamp duty, for  
estate duty, for compulsory acquisition and for  
advising other government departments.

2. I have seen and read the affidavits of Mr.Ronald  
Chua made on 5 Jan 78 and 11 Jan 78 and also his  
Exhibits marked "RC 1" and "RC 2".

3. Presently, with respect to property tax assessment,  
my work covers the revaluation of lands and buildings  
already on the Valuation List and the valuation of  
new buildings not yet entered in the Valuation List.  
40 When a new building is erected on a piece of land the

Respondent's  
evidence in  
High Court

Affidavit of  
Lim Soo Chin  
and exhibits

16th January  
1978

(continued)

annual value of the property is enhanced and the Valuation List would thus be amended to show the enhanced annual value.

4. The Valuation List is constantly kept up to date. Land reassessment is carried out district by district, and also as and when a Notice of Transfer for a piece of land is received by the Department.

5. To the best of my knowledge all properties that are assessable for property tax in Singapore have been entered in the Valuation List. 10

6. Up to December 31st, 1965. vacant lands which were not suitable for building purposes or not capable of being developed for building purposes were not assessable for property tax and consequently were excluded from the Valuation List. From Jan 66, onwards, all lands, whether suitable or not for building purposes and whether capable or not of being developed for building purposes, become assessable for property tax, and were listed on the Valuation List. 20

7. Property values do not rise perceptibly from 1966 to May 1969. Singapore left Malaysia in August 1965 and till May 1969 the property market was relatively stable. After the racial riots in Malaysia on May 1969 property values in Singapore rose subsequently. With general worldwide economic boom property values in Singapore continue to rise. From mid 1972 till September 1973 property values rose rapidly. Owing to the Singapore Government's policy to dampen speculation and the restriction of foreigners from ownership of residential properties ie the introduction of the Residential Properties Bill and the 1974 Property Tax (Surcharge) Act, there was a doldrum on property transactions until early 1974 when prices began to fall. 30 40

8. The subject land at Peck Hay Road is situated in a good class residential area. In the close vicinity are many blocks of luxurious flats, such as Cairnhill Mansions, Hilltops, Venus Mansion and Cavenagh House. It is located within one mile of the main shopping area of Orchard Road. It stands in an area reserved for high-rise residential development as shown in Micro-Zoning Plan IV. (Exhibit LSC 1). 50

9. The subject land is sited away from the main road and is therefore very quiet. It has very good views looking to the east and west. It is elevated about 19 feet above Peck Hay Road. It is vacant and gently sloping and only two one-foot deep earth drains run diagonally across the land.

Respondent's  
evidence in  
High Court

Affidavit of  
Lim Soo Chin  
and exhibits

16th January  
1978

(continued)

10 10. The subject land at Peck Hay Road is 14,875 sq.ft. about the size of Lot 61-126, which is in front of it. Lot 61-126 was sold on April 1973 for \$41 psf and presently stands a ten storey luxurious apartment block.

20 11. In assessing subject land at Peck Hay Road in 1973. the physical characteristics of the land have been taken into account. Only very small areas are taken up for the access road and for the slope at the south boundary. These small areas do not affect the development potential as these land area will be taken into account for planning density calculations. The presence of a 10-storey high block in front of it, or to the north of it, does not decrease its potential because it is an elevated site and it has good views to the east and west. However, taking account of the physical characteristics of the land as a whole, it has been assessed at \$35 per sq.foot in 1973.

12. Of the 31 assessments listed in Exhibit RC 1,

30 (a) 27 are in residential zones of 75 persons per acre only. Most of the 27 lots are constructed with 2 and 3 storey bungalows. Subject land at Peck Hay Road, is situated in a residential zone of 150 persons per acre which is twice the maximum density of these 27 assessments referred to in RC 1. These 27 assessments cannot therefore serve as comparables for the subject land, which has twice the planning density.

40

(b) 3 are assessments not done in 1973, and are in different localities farther away. The three assessments are items 1, 28 and 30 of RC 1. Item 1 is assessed in May 1972, item 28 in May 1964 and item 30 in April 1972. Property values in 1973 are much higher than in 1964 or 1972. Item 1 is in Devonshire Road which is in a

Respondent's  
evidence in  
High Court

Affidavit of  
Lim Soo Chin  
and exhibits

16th January  
1978

(continued)

less desirable residential locality because of mixed development in that area. In addition, there are stringent security requirements in that area. Items 28 and 30 are similarly in less desirable residential areas as they are farther away in Newton District which are subject to floods.

- (c) Only 1 item is comparable ie TS 27 Lot 61-126. The assessment of TS27 Lot 61-126 (lot sited in front of subject property) at \$41 psf in May 1973 supports the assessment of subject land at \$35 psf in April 1973. 10

13. I refer to paragraph 8 of Mr. Ronald Chua's affidavit of 11 Jan 78 :-

- (a) With reference to sub-paragraph (2) (a), the subject land at Peck Hay Road is situated on a high-rise development area and is thus correctly compared to lands similarly situated and where high-rise development can be permitted or has been permitted. A lower assessment of \$35 psf was thus arrived at for subject land at Peck Hay Road after allowing for differences in physical characteristics. 20
- (b) With reference to sub-paragraph 2(b), TS 27 Lot 325 had an area of 174,944 sq.ft. Subsequent to the purchase 34,700 sq.ft. was surrendered to the Government for road widening. The true value of the bare land is therefore \$45.64 psf, excluding piling, professional fees and development charges. 30
- (c) With reference to sub-paragraph (2) (c), TS 27 Lot 337 which is adjacent to the east of subject property, is more steep than subject property. It is 2½ times larger in area and was assessed in 1974 when property values were lower than 1973. Given allowance for physical differences, size and time of assessment, an assessment of \$32 psf for Lot 337 is fair. 40
- (d) With reference to sub-paragraph (2) (d) TS 26 Lot 42-2 ie at Bukit Timah

Road has a residential density of 75 persons per acre only compared to 150 persons per acre for subject Lot 61-134. The price of \$40 psf is inclusive of a building which is still standing today.

Respondent's evidence in High Court

Affidavit of Lim Soo Chin and exhibits

16th January 1978

(continued)

10

14. In Exhibit RC 2, ie items 1, 2, 7 and 15 of 'LSC 2', the sales were contracted in 1971. 10 are in low residential density areas of 75 persons per acre only, 2 are in university zones, 1 is an internal sale, see 'LSC 2'. Of the 18 sales quoted only one sale may be used as comparable. This sale ie item 14 is in respect of Lot 61-126 at \$41 psf in April 1973.

20

15. The sale of Lot 61-126 ie site fronting subject property, and the sales and assessments listed as comparable in the Report to the Valuation Review Board at pages 4 and 5 of Record of Appeal, confirm that the assessment of subject land at \$35 psf is fair and reasonable.

AFFIRMED at Singapore )  
this 16th day of ) Sd. Lim Soo Chin  
January 1978 )

Before me,  
Sgd. M. Cordeiro

Commissioner of Oaths

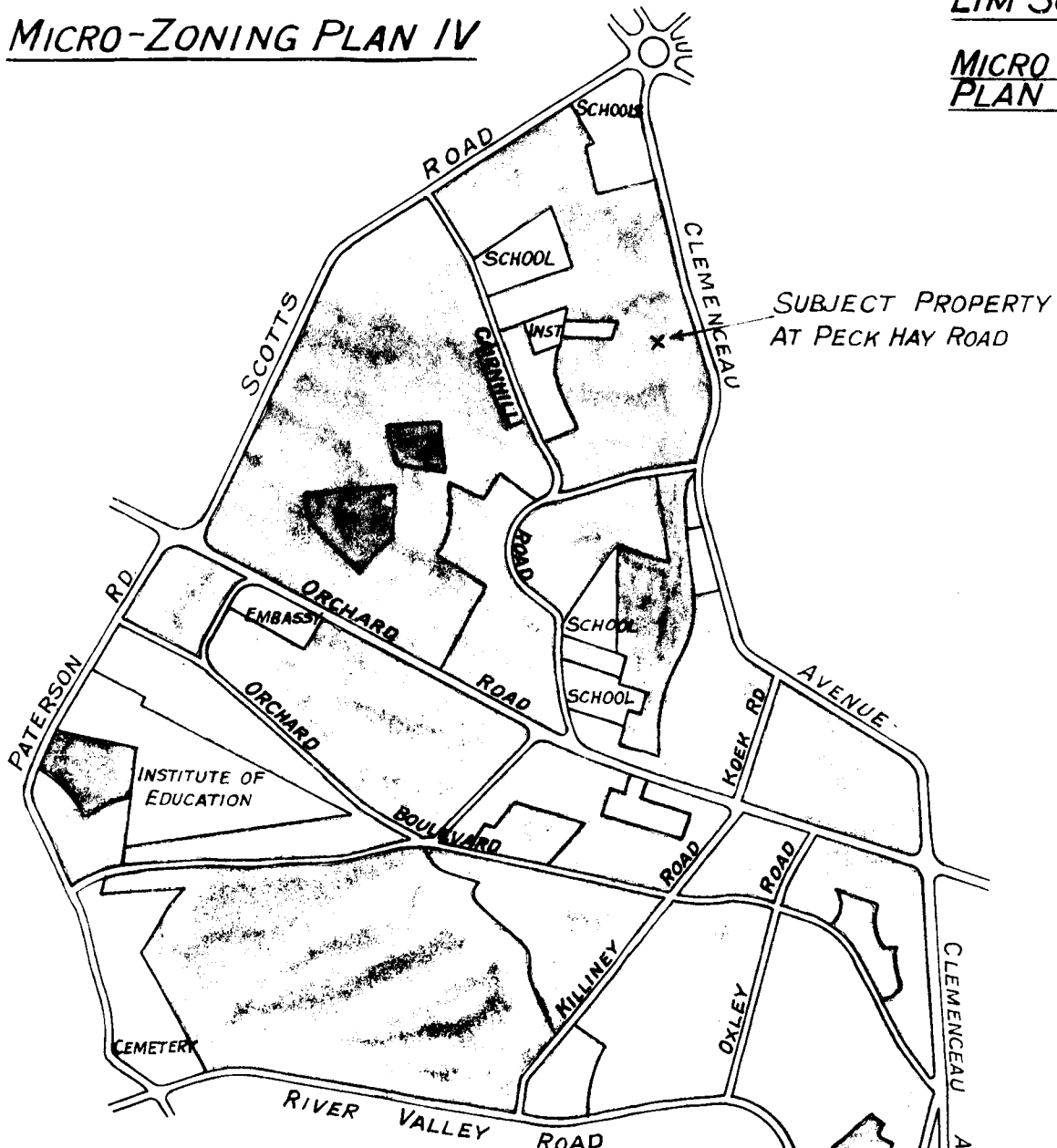
EXHIBIT LSC1 TO AFFIDAVIT OF LIM SOO CHIN-  
MICRO ZONING PLAN IV

RESPONDENTS  
EVIDENCE IN  
HIGH COURT

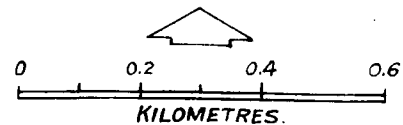
EXHIBIT LSC1  
TO AFFIDAVIT OF  
LIM SOO CHIN

MICRO ZONING  
PLAN IV.

MICRO-ZONING PLAN IV



- |                |   |                             |
|----------------|---|-----------------------------|
| HIGH RISE ZONE | HIGH RISE DEVELOPMENT   | [Pattern: Dotted]           |
|                | RESTRICTED HIGH RISE ABOVE 4 STOREYS (IF SITE EXCEEDS 20,000 SQ. FT.) | [Pattern: Horizontal lines] |
| LOW RISE ZONE  | LOW RISE-BUNGALOWS & SEMI'S ONLY                                      | [Pattern: Vertical lines]   |
|                | LOW RISE-UP TO 4 STOREYS (IF SITE EXCEEDS 20,000 SQ. FT.)             | [Pattern: Diagonal lines]   |
|                | EXISTING/COMMITTED DEVELOPMENT (INSTITUTIONAL USES)                   | [Pattern: 'E' in a box]     |



GOVERNMENT COPYRIGHT RESERVED

EXHIBIT LSC 2 TO AFFIDAVIT  
 OF LIM SOO CHIN - ANALYSIS  
 OF THE 18 SALES QUOTED IN  
 EXHIBIT RC 2

Respondent's  
 evidence in  
 High Court  
 Exhibit LSC2  
 to Affidavit  
 of Lim Soo  
 Chin

ANALYSIS OF THE 18 SALES QUOTED IN RC 2

	<u>Item No.</u>	<u>Property</u>	<u>Date of Contract</u>	<u>Maximum Residential Density</u>	<u>Price psf</u>	<u>Remarks</u>
10	1	TS 26 Lot 107pt	10/71	150 ppa person per acre	\$17.70	Old Sale
	2	TS 24 Lot 60-1	8/71	75 ppa	\$15.98	OLD SALE and low density
	3	TS 24 Lot 733	12/72	75 ppa	\$28.55	Low Density
	4	TS 21 Lot 92	12/72	75 ppa	\$30.00	Low Density
20	5	TS 21 Lot 236	2/73	75 ppa	\$34.00	Low Density
	6	TS 21 Lot 73-7	10/72	75 ppa	\$16.50	Low Density
	7	TS 25 Lot 445	7/71	75 ppa	\$ 8.00	OLD SALE and low density
	8	TS 25 Lot 99-71	7/73	Univer- sity Zone	\$20.00	DIFFERENT ZONE Internal Transfer
30	9	TS 25 Lot 99-70	6/73	Univer- sity Zone	\$25.00	Different Zone
	10	TS 25 Lot 12-104	?	75 ppa	\$30.52	Low Density
	11	TS 26 Lot 41-44	3/73	75 ppa	\$20.55	Low Density
	12	TS 26 Lot 271	10/72	75 ppa	\$16.20	Low Density
	13	TS 26 Lot 73-1	?	75 ppa	\$10.11	Low Density
40	14	TS 27 Lot 61-126	4/73	150 ppa	\$41.00	High Density High Rise

Analysis of  
 the 18 sales  
 quoted in  
 Exhibit RC2

Respondent's evidence in High Court	<u>Item No.</u>	<u>Property</u>	<u>Date of Contract</u>	<u>Maximum Residen- tial Density</u>	<u>Price psf</u>	<u>Remarks</u>
Exhibit LSC2 to Affidavit of Lim Soo Chin	15	TS 28 Lot 422	9/71	75 ppa	\$12.30	OLD SALE and Low Density
Analysis of the 18 sales quoted in Exhibit RC2  (continued)	16	TS 28 Lot 325	?	75 ppa	\$15.00	Low Density
	17	TS 28 Lot 472	1/72	75 ppa	\$13.50	Low Density 10
	18	TS 28 Lot 54-3	2/73	200 ppa	\$25.00	DIFFERENT LOCALITY 5-storey development only internal transfer



AFFIDAVIT OF JEFFREY HENG  
WAH YONG dated 17th January  
1978

Respondent's  
evidence in  
High Court

IN THE HIGH COURT OF THE REPUBLIC OF SINGAPORE

Originating Motion)  
No. 30 of 1975 )

Affidavit of  
Jeffrey Heng  
Wah Yong

17th January  
1978

In the matter of the Property  
Tax Act (Cap.144, 1970 Edition)

And

10

In the matter of an appeal  
against the Order of the  
Valuation Review Board, Singapore

Between

Howe Yoon Chong                    Appellant

And

The Chief Assessor,  
Property Tax, Singapore

Respondent

A F F I D A V I T

20

I, JEFFREY HENG WAH YONG, of No.40 Jalan  
Pacheli, Singapore 19, do solemnly and sincerely  
swear the following :-

30

1. I hold a BA Honours in Geography from the  
University of Singapore and a Diploma in Town  
Planning from the University of Manchester. I am  
also a Member of the Royal Town Planning Institute.  
I have been employed in the Planning Service since  
1967 and for the last 7 years have been involved  
with development control in Singapore. I am  
currently a Higher Executive Planner in charge of  
the Central Area in the Development Control  
Division.

40

2. I have seen Mr. Seah Kim Bee's affidavit and  
am familiar with the subject site.

3. Some time in 1964 the subject site together  
with adjacent Lot 61-126 was granted written  
permission for the development of a 12-storey  
block of flats. The written permission subsequently  
lapsed. No further applications were submitted in  
respect of the subject site, although in 1974  
enquiries were made regarding its development and

Respondent's  
evidence in  
High Court

Affidavit of  
Jeffrey Heng  
Wah Yong

17th January  
1978

(continued)

its likelihood of obtaining planning permission.

4. With respect to adjacent Lot 61-126 the previous owner Lee Hoi Hian's application for a 15-storey block of 14 maisonettes was disapproved on 24 Oct 72. The land was believed to be sold to Messrs. San Ming Enterprises (Pte) Ltd on 4 Apr 73. On 17 Apr 73 Messrs. Ang Kheng Leng & Associates on behalf of the new owners made an application for a 11-storey block of 10 flats. Written permission was however granted on 31 Jul 73 for a 10-storey block of 9 flats. The reduction was to comply with the Master Plan maximum density of 150 persons per acre. 10

5. The subject site lies within an area demarcated for high-rise development in the Micro Zoning Plan for the district. Micro Zoning Plans are prepared with the objective of providing more detailed guidelines, more than is possible in the Master Plan, as to what the planning intentions for an area are. They take into account existing development as well as site conditions. The existence of the 10-storey flats immediately adjacent to the subject site as well as other high-rise flats in the vicinity of the subject site indicate that it is the planning intention to allow fairly high density of residential development in high-rise apartments since the area is close to the city. 20

6. The subject site has access to Peck Hay Road via a 6.096 metres (20-foot) driveway. It is incorrect that there is a development control restriction allowing only 4 dwelling units for properties with such an access width. On the contrary to discourage indiscriminate traffic into and out of a multi-storey development, it is preferable that access be restricted to just one point. Past decisions have allowed access to flats development by a 20-foot access driveway, for example, the adjacent 10-storey flat development on the adjacent Lot 61-126. 50-foot wide access roads are required only for housing layouts where individual access is required for each individual residential unit. 40

7. Whilst the construction of the number of dwelling units prescribed by the Master Plan density may result in multi-storey flats, site conditions can be exploited through judicious design so that problems of aspect and privacy may be overcome.

8. Furthermore, the average size of flats in 50

Singapore today is around 1500 to 1800 sq.ft. Including the curtilage, such a block of flats would require a building site area of only about 2,300 sq.ft. This is only about 15% of the site area which is approximately 14875 sq.ft. Thus there should be ample room within the subject site.

Respondent's  
evidence in  
High Court

Affidavit of  
Jeffrey Heng  
Wah Yong

17th January  
1978

(continued)

SWORN at Singapore )  
this 17th day of ) Sd.

January 1978

Before me,

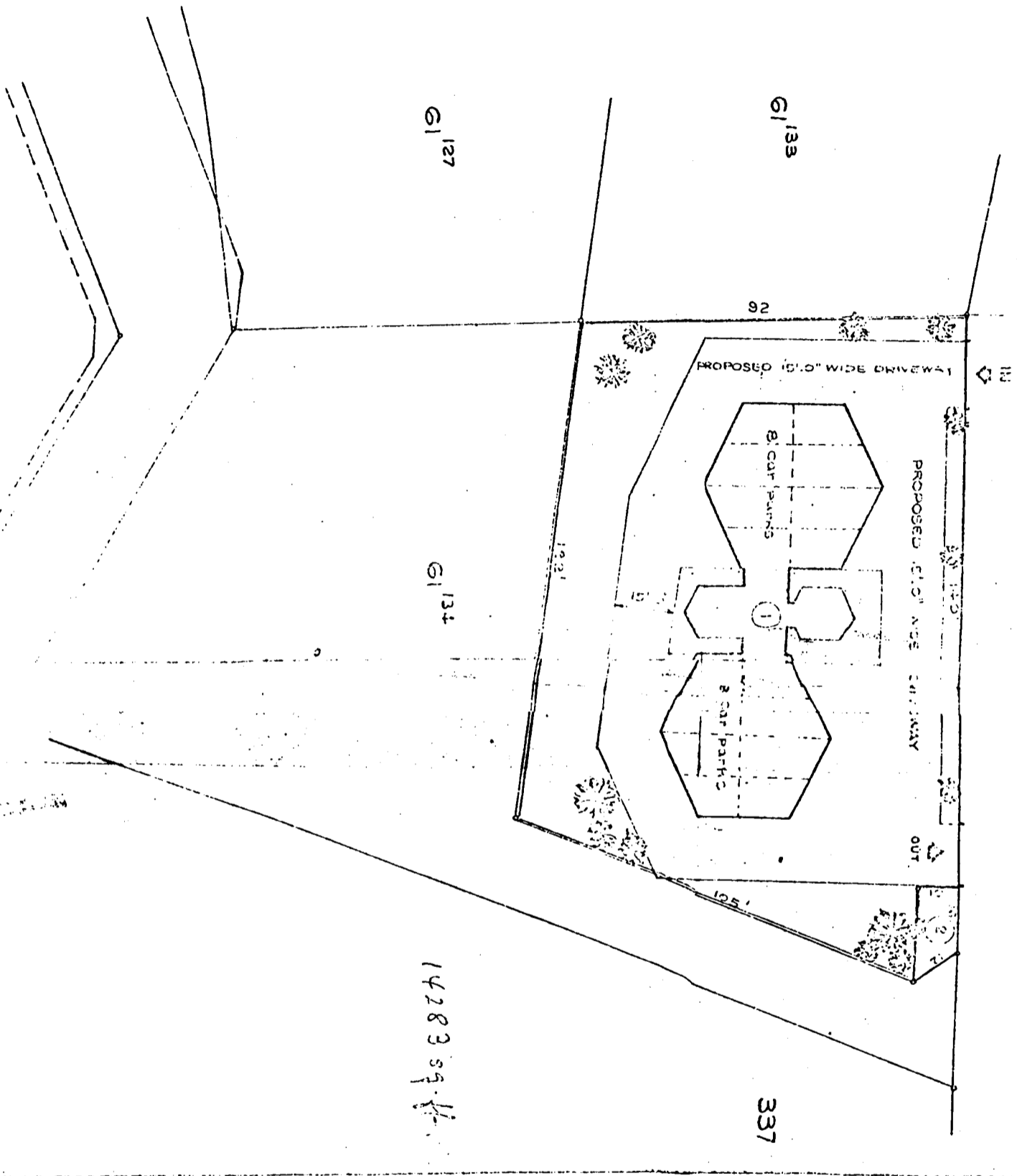
Sd.

Commissioner for Oaths

10

This affidavit is filed on behalf of the Respondent

PECK HAY ROAD



**SITE PLAN**  
 LOT NO G1/126 TS XXVII  
 SCALE 1:250

125.

200

14283 sq. ft.

337

PAUL TEO ARCHITECTS PTE. LTD.

OWNER'S SIGNATURE

ADDRESS: 27A ENG WATT STREET SINGAPORE

OWNER'S SIGNATURE

ADDRESS

DEVELOPER'S SIGNATURE

ADDRESS

PROJECT:

PROPOSED ONE BLOCK OF 15  
 STOREY FLATS ON LOT G1/126  
 TS XXVII AT PECK HAY RD  
 FOR M/S LES HOI HIAN

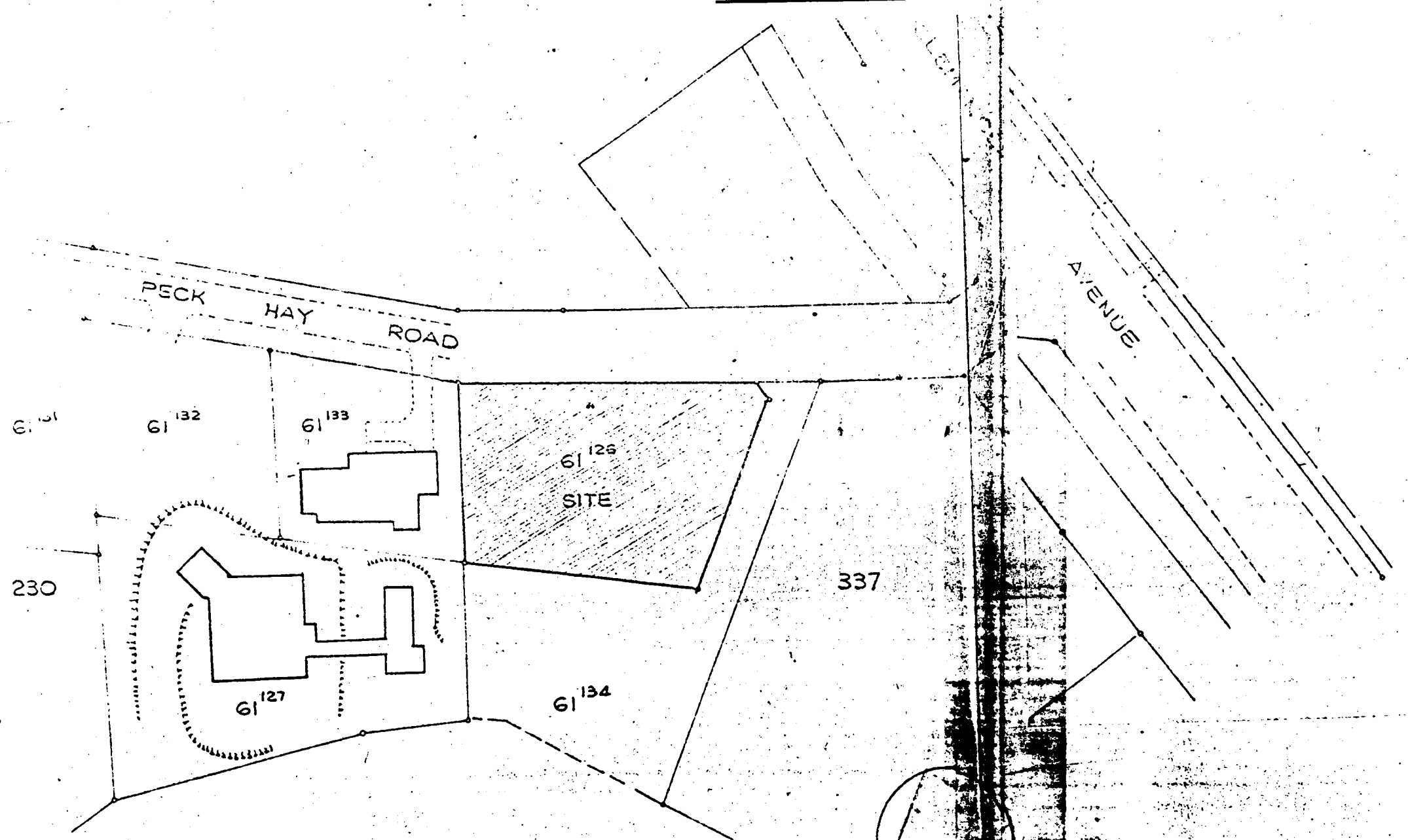
TENURE OF LAND: FREEHOLD

SCALE AS SHOWN: 1:250

DATE: 27.7.72

ARCHITECTS

COURT EXHIBIT 'JH2' - PLAN



LOCATION PLAN

LOT. NO. 61<sup>126</sup> T.S. XXVII

SCALE OF ONE CHAIN TO AN INCH.

Respondent's evidence in High Court

Court Exhibit 'JH2' - Plan

NOTES

JH2 Plan

ALL DIMENSIONS SHOWN ARE OBTAINED BY SCALING ONLY AND SUBJECT TO REVISIONS AFTER FINAL RESURVEY.

ALL EAVES TO BE KEPT AT LEAST 7'6" CLEAR FROM LOT BOUNDARIES.

SITE TO BE DEMARCATED BY LICENCED SURVEYOR BEFORE ANY WORK COMMENCES.

ALL EXISTING BUILDINGS ON SITE TO BE DEMOLISHED BEFORE ANY BUILDING OPERATION COMMENCES.

LEGEND

PLOT 1. PROPOSED ONE BLOCK OF 8-STOREY FLATS. GROUND FLOOR TO CONTAIN 16 CAR PARKS. 1st TO 7th FLOOR FLATS 14 UNITS (2 FLOORS PER UNIT)

PLOT 2. PROPOSED BIN POINT.

COURT EXHIBIT JH3 - LETTER  
ANG KHENG LENG AND ASSOCIATES  
TO THE CHIEF PLANNER, NATIONAL  
DEVELOPMENT BUILDING dated 17th  
April 1973

Respondent's  
evidence in  
High Court  
Court Exhibit  
JH3  
Letter Ang  
Kheng Leng and  
Associates to  
The Chief  
Planner,  
National  
Development  
Building  
17th April  
1973

ANG KHENG LENG & ASSOCIATES  
Chartered Architects Singapore & West Malaysia  
18-H Battery Road, Singapore 1  
Tel: 93931/3 97370

10 405 Asia Insurance Building, Klyne Street  
Kuala Lumpur  
Tel: 86122  
Room 205 New O.C.B.C. Building 36 Beach Street,  
Penang  
Tel: 21684

Your ref.No. D.C.552/72 Singapore  
Our ref.No. S.29/73 Date: 17 APR 1973

20 The Chief Planner,  
Planning Department,  
National Development Building,  
(5th Floor), Maxwell Road,  
SINGAPORE 2.

Dear Sir,

Re: Proposed 11-Storey Flats (10 Units) on  
Lot 61-126 T.S.XXVII at Peck Hay Road for  
M/s San Ming Enterprises (Pte) Ltd.

30 We are submitting herewith an application under  
Section 9(6) of the Planning Act, 1970 in  
respect of the above-mentioned development for  
your approval.

We enclose the following documents for your  
consideration :-

- (a) 9 copies of site plan
- (b) 2 key plans
- (c) Development Charge Form
- (d) An application form
- (e) 3 sets of sketch plan

Yours faithfully,  
Sd.

40 f. Ang Kheng Leng & Associates

Enc:  
KYH/cmt.

COURT EXHIBIT 'JH4' - PLAN

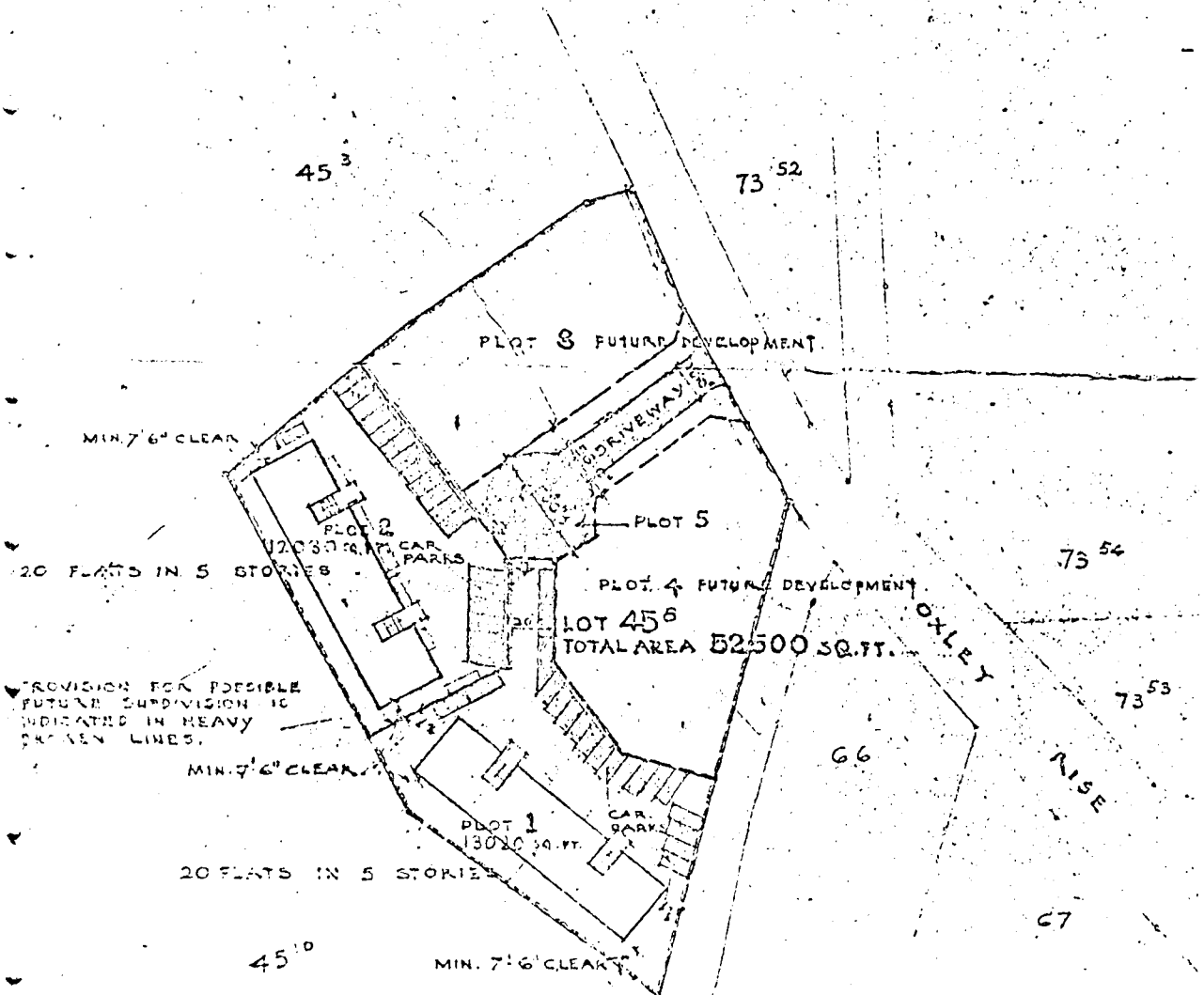
*R. J. H.* Respondent's evidence in High Court

Court Exhibit 'JH4' - Plan

*Plan*

JH4

EXHIBIT JH4  
D.M. 30/75  
19/1/78  
*D. J. H.*



127.

SITE PLAN

LOT NO 45<sup>B</sup>  
TOWN SUBDIVISION NO 4  
SCALE: 1 CM TO 100 FT

*Allen* LTD.

2.2

IN S.I.T. 568/46

COURT EXHIBIT 'JH5' - PLAN

Respondent's evidence in High Court  
Court Exhibit 'JH5' - Plan

NOT TO BE REMOVED FROM THIS PAPER

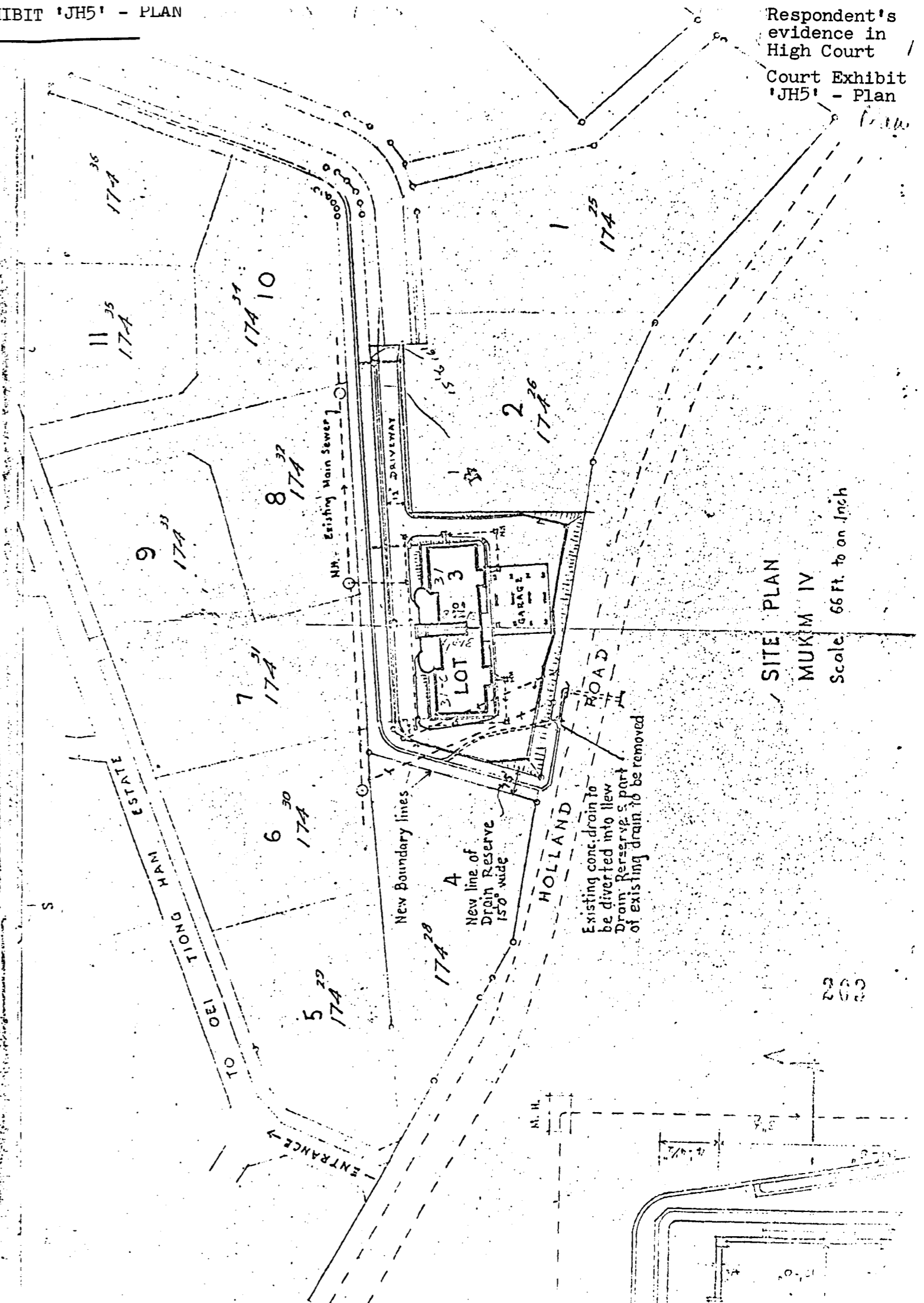
THE BOARD OF THE SINGAPORE IMPROVEMENT TRUST UNDER SECTION 61, SINGAPORE IMPROVEMENT ORDINANCE Chap. 259, GIVES

Written permission to use the site coloured yellow for residential purposes, for the erection of a 3-storey building comprising two flats per storey (6 flats) over common lot boundary on Lots 174-27, 174-28pt. and 174-83pt. Mk.IV 5 1/2 m.s. Holland Road. Plan (TTP) S.I.T. 568/46.

Recorded by CR 24/11

*[Signature]*  
Manager,  
Singapore Improvement Trust.  
22 JUL 1957

PROPOSED ONE BLOCK OF 3 STOREY FLATS ON LOT No. 3, AT HOLLAND ROAD, SINGAPORE. FOR MESSRS TONG NAM CONTRACTORS LIMITED



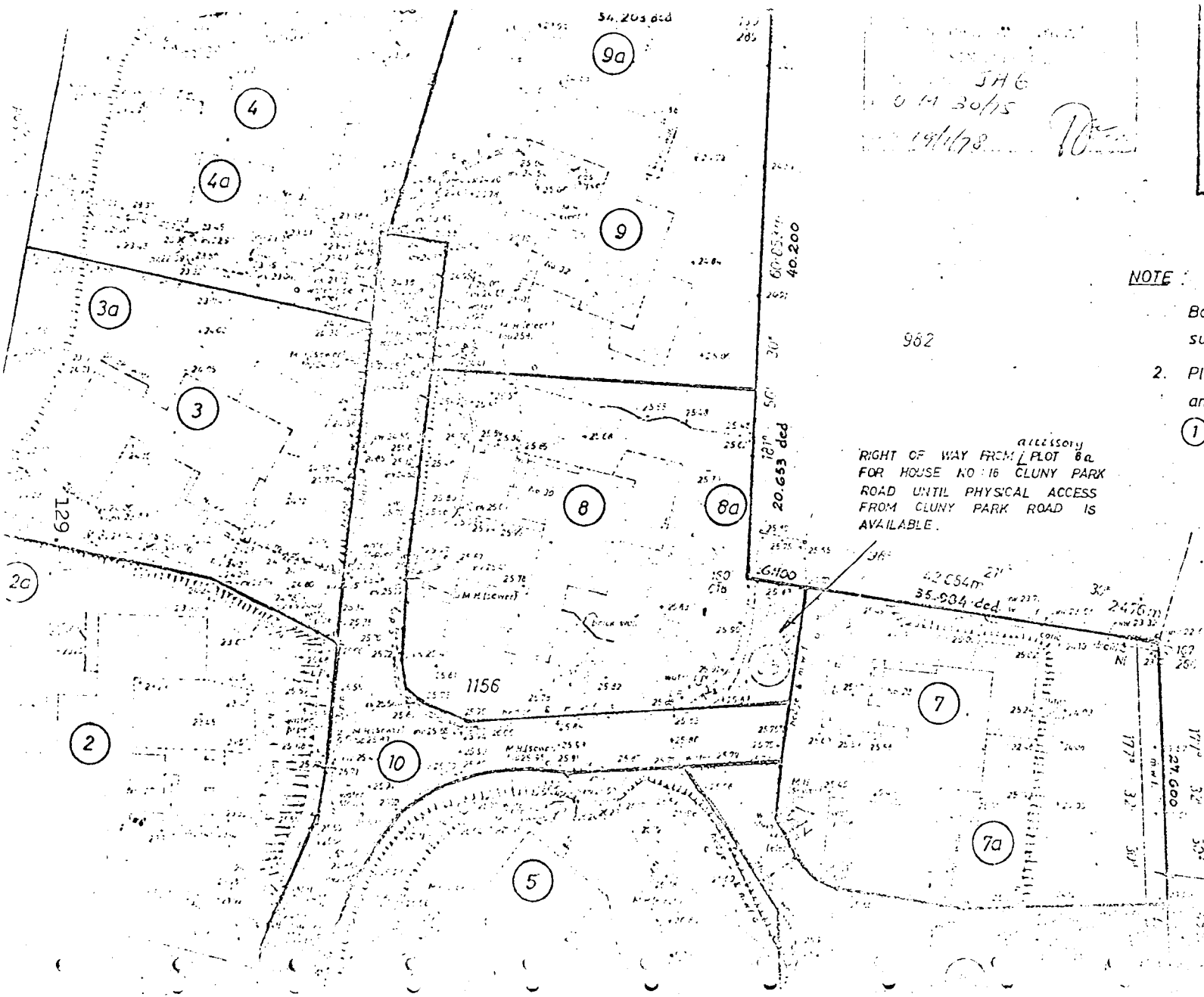
SITE PLAN MUKIM IV

Scale: 66 Ft. to an Inch

JHS  
C.M. 3/1/55  
19/1/58

200





JH6  
 O.M. 30/15  
 19/1/78

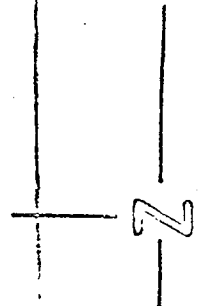
JH6  
 10/1/78  
 830

**NOTE**

- Boundaries and areas subject to the survey.
- Plots 1a to 9a are accessory and are made appurtenant to plots 1 to 9 respectively.

accessory  
 RIGHT OF WAY FROM PLOT 8a  
 FOR HOUSE NO 16 CLUNY PARK  
 ROAD UNTIL PHYSICAL ACCESS  
 FROM CLUNY PARK ROAD IS  
 AVAILABLE.

COURT EXHIBIT 'JH6' - PLAN



LOTS 1156 & S  
 MUKIM NO  
 TANGI  
 Respondent's  
 Residence in  
 High Court  
 Court Exhibit  
 'JH6' - Plan  
 Scale

COURT EXHIBIT JH7

Respondent's  
evidence  
in High Court  
Court Exhibit  
JH7

(f) "Distance" between building

SUPREME COURT WINGAPORE Exhibit JH7 O.M.30/75 9/1/78 Sd  
10 Registrar

The distance between building is measured perpendicularly between buildings including balconies, common outside corridors, and staircases but excluding lift shafts and rubbish chutes. Where buildings do not overlap perpendicularly the parallel distances between building is also a relevant distance.

(2) The minimum distance between buildings which are to be observed in the siting and orientation of buildings in a layout are set out in the schedule below:

	<u>Orienta- tion of buildings</u>	<u>Distance for buildings up to 5-storeys*</u>	<u>Distance for each additional floor over 5-storey*</u>
20	Front to front	70	(a) 5 ft. for slab-block#
	Rear to rear	50	(b) 3 ft. for point-block#
	Rear to front	60	(c) <del>Where buildings</del> are of unequal height, the distance is that required in the previous column, plus the sum of the height of the buildings concerned (from <del>5-storey-upwards</del> )
	Side to side	20	
	Side to rear	40	
30	Side to front	50	See below

\* The height of a storey from floor to floor is taken as 10 feet.

# Except for side to side orientation where the distance is 1 ft. for each additional floor.

(c) Where the buildings are of unequal height, the distance between the 2 buildings as in the case of (a) and (b) above is the average of the number of storeys above the 5th storey.

Respondent's  
evidence in  
High Court  
Court Exhibit  
JH8

COURT EXHIBIT JH8

SUPREME COURT  
SINGAPORE  
EXHIBIT JH8  
in O.M. 30/75  
Date 19/1/78

Sd.  
Registrar

(a)

<u>Orienta- tion of Buildings</u>	<u>Distance for Buildings up to 4 storeys*</u>	<u>Distance for each additional floor over 4 storeys</u>	
Front to front	21 metres 70 feet	(a) 1.5 metres for slab block #	10
Rear to rear		(b) 1 metre for point block #	
Rear to front		(c) Where the buildings are of unequal height the distance between the 2	20
Side to rear	15 metres 50 feet	buildings as in the case of (a) and (b) above is the average of the number of storeys above the 4th storey.	
Side to front			
Corner to corner			
Side to side	6 metres 20 feet		

---

\* The height of a storey from floor to floor is taken as 3.4 metres, in cases where the number of storeys is difficult to determine from the building plans submitted, to the finished roof level of the highest unit. 30

# Except for side to side orientation where the distance is 0.3 metres for each additional floor.

(b) Slab Block buildings fronting public roads should be set back to a distance equal to half the building height or 7.5 metres whichever is the greater. 40

If the building is fronting the public road at more than 30° the angle of deviation from the

parallel line, the set back should be 40% of the building height or 7.5 metres whichever is the greater.

(c) Point Block buildings fronting public roads should be set back to a distance of 30% of the building height or 7.5 metres whichever is the greater.

Respondent's  
evidence in  
High Court  
Court Exhibit  
JH8  
(continued)

10

If the building is fronting the public road at more than 30°, the angle of deviation from the parallel line, the set back should be 25% of the building height or 7.5 metres whichever is the greater.

Note: Where buildings fronting major arterial road separate consideration shall be given for the set back lines.

Letter,  
Rodyk &  
Davidson to  
The Commis-  
sioner of  
Stamps  
22nd May 1973

LETTER, RODYK & DAVIDSON  
TO THE COMMISSIONER OF STAMPS  
dated 22nd May 1973

SKT/114/72/lgl

22nd May 1973

Dear Sir,

Lot 61-134 of T.S. XXVII

We would refer to the discussion between your Mr. Lum Kwok Keong and our Mr. P. Selvadurai sometime in February last year relating to the purchase of  $\frac{1}{2}$  undivided share of the above property in the name of Howe Min Cheng to our client, Howe Yoon Chong. As requested we enclose herewith Statutory Declaration by Howe Min Cheng dated the 19th day of December 1972 declaring that the  $\frac{1}{2}$  undivided share of the property was purchased out of moneys provided by his son, our client for \$20,000/- in 1960. In support we also enclose herewith a letter from Mr. Tan Boon Chiang who was then practising under Messrs. Laycock & Ong and who confirms that he personally acted in the Conveyance on behalf of our client. It is our submission that the property is held by our client's father, Howe Min Cheng in trust for our client, Howe Yoon Chong.

We forward herewith the Declaration of Trust and the Conveyance from Howe Min Cheng to our client in respect of the  $\frac{1}{2}$  undivided share of the above property. We submit that the stamp fees payable in respect of the Declaration of Trust as well as the Conveyance should be \$10.00 each. We enclose herewith our cheque for \$45.00 being the stamp fees and adjudication fee.

Yours faithfully,

The Commissioner of Stamps,  
Singapore.

Encl:

LETTER, TAN BOON CHIANG TO  
RODYK & DAVIDSON dated 20th  
January 1972

Letter,  
Tan Boon  
Chiang to  
Rodyk &  
Davidson

20th January  
1972

REPUBLIC OF SINGAPORE

PRESIDENT'S CHAMBERS,  
INDUSTRIAL ARBITRATION COURT,  
SUPREME COURT BUILDING,  
SINGAPORE 6.

20th January, 1972

10 M/s Rodyk & Davidson,  
Chartered Bank Chambers,  
Singapore 1.

Dear Sirs,

Re: Conveyance of Lot 61-134 of  
T.S.XXVII registered in Vol.  
1394 No.189, vacant land at  
Peck Hay Road

I refer to your letter dated 19th January,  
1972 reference MC/114/72/BK.

20 I confirm that in 1960 while in private  
practice I personally acted in the conveyance of  
the above property on behalf of Mr. Howe Yoon  
Chong on whose instructions a half undivided  
share of the property was conveyed to his father,  
Howe Min Cheng. I am personally aware that Mr.  
Howe Yoon Chong paid \$2,600/- in cash as deposit  
money towards the purchase of the property on  
17th October, 1960 and that the balance of  
30 \$7,400/- was also paid by Mr. Howe Yoon Chong  
to the vendor Mr. Oh Mo See.

Yours faithfully,

Sd. Tan Boon Chiang  
(Tan Boon Chiang)

Statutory  
Declaration  
by Howe Min  
Cheng

19th December  
1972

STATUTORY DECLARATION BY  
HOWE MIN CHENG dated 19th  
December 1972

STATUTORY DECLARATION

I, HOWE MIN CHENG of No.455-A, River Valley Road, Singapore, Merchant, do solemnly and sincerely declare as follows :-

1. By an Indenture dated 20th day of November 1960 (Registered in Volume 1394 No.189) and made between OH MO SEE of No.21 Adam Road, Singapore 10 of the one part and Madam LEE YUET LIN of No.170 Thomson Rise Estate, Singapore, Married Woman, and myself of the other part, the land comprised therein and more particularly described in the Schedule hereto was conveyed by the said OH MO SEE to the said Madam LEE YUET LIN and myself as tenants in common in equal shares for the price of \$20,000/-.

2. My share of the said property was purchased out of moneys wholly provided by my son HOWE YUON CHONG of No.9 Binjai Walk, Singapore 21. 20

AND I make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of the Statutory Declarations Act, 1835.

THE SCHEDULE ABOVE REFERRED TO

ALL THAT piece of land situate at Cairnhill Circle in the District of Claymore in the Island of Singapore estimated according to Government Resurvey to contain an area of 14,875 square feet and marked on the Government Resurvey Map as Lot 61-134 of Town Subdivision XXVII which said piece of land is more particularly described and edged red on the plan annexed to the Conveyance and forms part of the land comprised in Grant No.49, TOGETHER with the rights of way easements and other appurtenances thereto belonging. 30

DECLARED at Singapore this) 40  
19th day of Dec. 1972 } Sd.

Before me,

Musui Chen

A Commissioner for Oaths

Interpreted by me,  
Sd.

A Sworn Interpreter  
of the Court

DECLARATION OF TRUST  
BY HOWE MIN CHENG dated  
4th April 1973

Declaration  
of Trust by  
Howe Min  
Cheng

4th April  
1973

Stamp \$10.00  
28 V 73

Stamp \$5.00  
7 VI 73

10 THIS DECLARATION OF TRUST made the 4th  
day of April One thousand nine hundred and  
seventy-three (1973) Between HOWE MIN CHENG  
of No.455-A River Valley Road, Singapore,  
Merchant (hereinafter called "the Trustee")

W H E R E A S :-

1. Supplemental to an Indenture of Conveyance  
dated the 20th day of November 1960 (Registered  
in Volume 1394 No.189) and made between OH MO SEE  
of the one part and LEE YUET LIN and the Trustee  
of the other part whereby the freehold land and  
premises described in the Schedule hereto were  
20 conveyed to the said LEE YUET LIN and the Trustee  
as tenants in common in equal shares in fee  
simple in possession subject to the restrictive  
and other covenants contained in an Indenture  
of Conveyance dated 27th day of October 1951  
(Registered in Volume 1116 No.68) and made  
between Lim Chong Pang and Lim Chong Min of the  
one part and the said Oh Mo See of the other part  
but otherwise free from encumbrances and the  
consideration of the sum of \$20,000/- therein  
30 mentioned was paid by the said Lee Yuet Lin  
and the Trustee in equal shares

2. The sum of \$10,000/- representing one  
equal half share of the purchase price was in  
fact provided by HOWE YOON CHONG the son of the  
Trustee of No.9, Binjai Walk, Singapore (herein-  
after called "the Beneficiary")

3. The Trustee hereby acknowledges and confirms  
that one equal half share of and in the property  
is held by him upon trust for the said Beneficiary.

40 NOW THIS DEED WITNESSETH that the Trustee  
hereby declares that he holds the said one equal  
half share of the property described in the  
Schedule hereto in trust for the said Beneficiary  
in fee simple subject to the restrictive and  
other covenants contained in the said Conveyance



Declaration  
of Trust by  
Howe Min  
Cheng  
4th April  
1973  
(continued)

dated 27th day of October 1951 (Registered  
in Volume 1116 No.68) and hereby agrees that  
he will at the request and cost of the said  
Beneficiary convey the said one equal half share  
of and in the property to the Beneficiary at  
such time and in such manner or otherwise deal  
with the same as the said Beneficiary shall  
direct

IN WITNESS whereof the Trustee has hereunto  
set his hand and seal the day and year first 10  
above written.

THE SCHEDULE ABOVE REFERRED TO

ALL THAT piece of land situate at Cairnhill  
Circle in the District of Claymore in the  
Island of Singapore estimated according to  
Government Resurvey to contain an area of  
14,875 square feet and marked on the Government  
Resurvey Map as Lot 61-134 of Town Subdivision  
XXVII which said piece of land is more particu-  
larly described and edged red in the plan 20  
annexed to an Indenture of Conveyance dated  
the 27th day of October 1951 (Registered in  
Volume 1116 No.68) and forms part of the land  
comprised in Grant No.49 Together with the  
rights of way easements and other appurtenances  
thereto belonging.

SIGNED SEALED AND DELIVERED by )  
the abovenamed Trustee in the ) Sd.  
presence of :- )

On this 4th day of April A.D. 1973 before  
me MUTHIAH COOMARASWANY an Advocate and Solicitor 30  
of the Supreme Court of the Republic of Singapore  
practising in the Island of Singapore personally  
appeared HOWE MIN CHENG who of my own personal  
knowledge I know to be the identical person whose  
name "Howe Min Cheng (In Chinese)" is subscribed  
to the above written instrument and acknowledged  
that he had voluntarily executed this instrument  
at Singapore.

Witness my hand.

Sd.

40

T.S.XXVII Lot 61-134 = 14,875 sq.ft.  
Sd:

INDENTURE BETWEEN HOWE  
MIN CHENG AND THE APPELLANT  
dated 4th April 1973

Indenture  
between Howe  
Min Cheng and  
the Appellant  
4th April  
1973

10 THIS INDENTURE is made the 4th day of  
April One thousand nine hundred and seventy-  
three (1973) Between HOWE MIN CHENG of No.455-A  
River Valley Road, Singapore, Merchant (here-  
inafter called "the Transferor") of the one  
part and HOWE YOON CHONG of No.9, Binjai Walk  
Singapore, Director (hereinafter called "the  
Transferee") of the other part

20 WHEREAS by an Indenture of Conveyance  
dated the 28th day of November 1960 (Registered  
in Volume 1394 No.189) and made between OH MO  
SEE of the one part and LEE YUET LIN and the  
Transferor of the other part the land and  
premises comprised therein and more particularly  
described in the Schedule hereto were for the  
consideration therein mentioned conveyed by the  
said OH MO SEE to the said LEE YUET LIN and  
the Transferor in fee simple as tenants in common  
in equal shares subject to the restrictive and  
other covenants contained in an Indenture of  
Conveyance dated the 27th day of October 1951  
(Registered in Volume 1116 No.68) in favour of  
OH MO SEE

30 AND WHEREAS prior to the execution of these  
presents the Transferor by a Declaration of  
Trust dated the 4th day of April 1973 (Registered  
in Volume No. ) declared that one equal  
half share of and in the land and premises  
described in the Schedule hereto was purchased  
out of the moneys belonging to the Transferee and  
that the said one equal half share in the said  
land and premises was in fact held by the Trans-  
feror in trust for the Transferee

40 AND WHEREAS the Transferee has since requested  
the Transferor to convey the said one equal half  
share of and in the land and premises described  
in the Schedule hereto to the Transferee which  
the Transferor has agreed to do so in the manner  
hereinafter appearing.

NOW THIS INDENTURE WITNESSETH that in  
pursuance of the said agreement and in considera-  
tion of the premises the Transferor hereby conveys  
unto the Transferee ALL THAT the one equal half  
share of and in the land and premises described in  
the Schedule hereto TO HOLD the same unto the

Indenture  
between Howe  
Min Cheng and  
the Appellant  
4th April 1973  
(continued)

Transferee in fee simple Subject to the restrictive and other covenants contained in the said Conveyance dated the 27th day of October 1951 (Registered in Volume 1116 No.68) so far as the same affect the property hereby conveyed and are still subsisting and capable of taking effect.

With the object of affording to the Transferor a full indemnity in respect of any breach of the said restrictive and other covenants 10 but not further otherwise, the Transferee hereby covenants with the Transferor that the Transferee his executors administrators and assigns will henceforth perform and observe the said restrictive and other covenants and will indemnify the Transferor his estate from and against all actions and claims in respect thereof so far as the same affect the land and premises hereby conveyed and are still subsisting and capable of taking effect. 20

IN WITNESS whereof the Transferor and the Transferee have hereunto set their hands and seals the day and year first above written

THE SCHEDULE ABOVE REFERRED TO

ALL THAT piece of land situate at Cairnhill Circle in the District of Claymore in the Island of Singapore estimated according to Government Resurvey to contain an area of 14,875 square feet and marked on the Government Resurvey Map as Lot 61-134 of Town Subdivision XXVII which said piece of land is more particularly described and edged red in the plan annexed to an Indenture of Conveyance dated 27th day of October 1951 (Registered in Volume 1116 No.68) and forms part of the land comprised in Grant No.49 Together with the rights of way easements and other appurtenances thereto belonging. 30

SIGNED SEALED AND DELIVERED by )  
the abovenamed Transferor in ) Sd: Howe Min Cheng  
the presence of :- ) (L.S.) 40  
(In Chinese)

Sd: M. Coomaraswamy

SIGNED SEALED AND DELIVERED by )  
the abovenamed Transferee in ) Sd: Howe Yoon Chong  
the presence of :- ) (L.S.)

Sd: M. Coomaraswamy

10 On this 6th day of April A.D. 1973 before me MUTHIAH COOMARASWAMY an Advocate and Solicitor of the Supreme Court of the Republic of Singapore practising in the Island of Singapore personally appeared HOWE MIN CHENG and HOWE YOON CHONG who of my own personal knowledge I know to be the identical persons whose names "Howe Min Cheng (In Chinese)" and "Howe Yoon Chong" are subscribed to the above written instrument and acknowledged that they had voluntarily executed this instrument at Singapore.

Indenture  
between Howe  
Min Cheng  
and the  
Appellant  
4th April  
1973  
(continued)

Witness my hand.

Sd: M. Coomaraswamy

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CERTIFICATE OF ADJUDICATION  
UNDER SECTION 36 STAMP  
ORDINANCE dated 28th May 1973

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Certificate  
of Adjudica-  
tion under  
Section 36  
Stamp  
Ordinance  
28th May  
1973

No.00501

THE STAMP ORDINANCE  
(Chapter 170)

20 CERTIFICATE OF ADJUDICATION UNDER SECTION 36

Name of Appellant: Messrs. Rodyk & Davidson

Description of Document: Conveyance dated  
4.4.1973 pursuant to the Declaration of  
Trust dated 4.4.1973 of one equal half  
share of and in the land marked as  
Lot 161-134 of T.S.XXVII

Howe Min Cheng  
to  
Howe Yoon Chong

30 Amount of Duty Assessed: Dollars Fifteen only (\$15/-)

Whereas application has been made by the  
abovenamed for my opinion as to the duty, if any,  
with which the document described above is charge-  
able, I hereby certify that in my judgment the said  
document is chargeable with the amount of duty  
stated above.

FEE PAID: \$25 (vide Receipt No.834746 dated 28.5.73)

8 JUN 1973  
Date of Adjudication

Sd:  
for Commissioner of Stamps,  
Singapore

40

Notice of  
Transfer of  
Property  
TS XXVII Lot  
61-126

14th April  
1973

NOTICE OF TRANSFER OF  
PROPERTY TS XXVII LOT  
61-126 dated 14th April  
1973

The Chief Assessor,  
Inland Revenue Department,  
Property Tax Division,  
City Hall, Singapore.

NOTICE OF TRANSFER OF  
PROPERTY  
Property Tax Ordinance,  
1960 (Section 16)

I/WE Messrs. Richard Chuan Hoe Lim & Company  
of Room 719, 7th Floor, Maxwell House, 20 Maxwell 10  
Road, Singapore 2, Solicitors for Mr. LEE HOI  
HIAN, the transferor/vendor of the property  
described below, hereby give notice, as required  
by Section 16 of the Property Tax Ordinance, 1960  
of the following transfer of property.

#### DESCRIPTION OF PROPERTY

Address of Property:	Land at Peck Hay Road Singapore	
Mukim or Town	Lot(s)	
Sub-Division:	T.S.D.XXVII No. 61-126	20
Area of Land:	14,283 sq.ft.	

#### PARTICULARS OF TRANSFER

Full Name and Address of Transferee/ Purchaser	SAN MING ENTERPRISES (PRIVATE) LTD. Nos. 211/213 South Bridge Road Singapore
---	---

Date of Contract	-	
Date of Transfer	4.4.1973	30

Consideration:	\$585,603-00		
If included in the considera- tion state the amount of :	Stock-in- trade	Chattels	Goodwill
	-	-	-

Nature of disposition: Whether Sale, Gift, Exchange, Devise Under Will of Partial Interest	Sale
---	------

Whether property was sold with vacant possession or subject to tenancy

with vacant possession

Notice of Transfer of Property TS XXVII Lot 61-126

If sold subject to tenancy whether it is let at controlled rent or otherwise

-

14th April 1973

(continued)

10

Type of Building on the land, e.g. Bungalow, Terrace/ Shophouse, Flat, etc.

vacant land

If instrument has been registered:

Date of Registration 5.4.1973

Volume 1945

Number 12

In the case of transfer of leasehold interest:

20

Name of Lessor - Date of Commencement - Right of Renewal -

Term of lease: - Special Conditions (if any)

Date 14th April, 1973

Sd.  
Signature of Solicitors

Dist.

No. V.L. I.B.M. Checked  
Amd. action by C.V.

Noted by:

Drafting P.C. Notes  
D.C.V. C.A. C.V.D. P.T.D Sect.

(Illegible)

Indenture  
between Lim  
Chong Pang  
and Lim Chong  
Min and Oh Mo  
See

INDENTURE BETWEEN LIM CHONG  
PANG AND LIM CHONG MIN AND  
OH MO SEE dated 26th October  
1951

26th October  
1951

THIS INDENTURE is made the Twenty-sixth day of October One thousand nine hundred and fifty-one (1951) Between LIM CHONG PANG and LIM CHONG MIN both of Nos.112/114 Robinson Road, Singapore, Merchants (hereinafter called the Vendors) of the one part and OH MO SEE of No.63 The Arcade, Singapore, Merchant (hereinafter called the Purchaser) of the other part 10

WHEREAS at the date of her death next hereinafter recited Wipekhay also known as Wi Peck Hay (hereinafter referred to as the Intestate) was seised for an estate in fee simple in possession free from encumbrances of the land and premises described in the First Schedule hereto subject to a Mortgage which has since been discharged. 20

AND WHEREAS the Intestate died on or since the 14th day of February 1942 intestate and Letters of Administration to her estate were on the 2nd day of February 1945 granted to the Vendors by the Japanese Court at Singapore in Probate No.11 of 1945.

AND WHEREAS in pursuance of an Order of the High Court of the Colony of Singapore made the 4th day of March 1949 in Originating Motion No.13 of 1949 the aforesaid Grant of Letters of Administration was on the 12th day of July 1949 issued by the said High Court to the Vendors in Probate No.11 of 1945. 30

AND WHEREAS by an Order of the said High Court made on the 24th day of July 1950 in Originating Summons No.144 of 1949 the Court being Satisfied that all persons interested in the property to be sold were before the Court or were bound by this Order it was ordered, inter alia, that the Vendors be at liberty for the purpose of the sale of the estate's land and house known as No.12 Cairnhill Circle, Singapore (hereinafter referred to as the said Property) to subdivide the said property and to sell by separate lots, each lot to be sold either by public auction or by private treaty at the discretion of the Vendors, wholly out of Court. 40

AND WHEREAS the Vendors have agreed to sell the said land and premises to the Purchaser at the price of Dollars Twenty six thousand seven hundred and seventy five (\$26,775)

Indenture  
between Lim  
Chong Pang  
and Lim Chong  
Min and Oh  
Mo See

NOW THIS INDENTURE WITNESSETH that in consideration of the sum of Dollars Twenty six thousand seven hundred and seventy five (\$26,775) to the Vendors paid by the Purchaser on or before the execution of these presents (the receipt whereof the Vendors hereby acknowledge) the Vendors as the personal representatives of the Intestate and under and by virtue of the said Order of Court dated the 24th day of July 1950 hereby convey unto the Purchaser ALL the land and premises described in the First Schedule hereto TO HOLD the same unto the Purchaser in fee simple

26th October  
1951

(continued)

10

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50

The purchaser for himself his executors administrators and assigns to the intent and so that the covenants hereinafter expressed shall run with and be binding upon the land and hereditaments hereby conveyed into whosoever hands the same may come for the benefit of the whole or any part or parts of the building estate of the Vendors comprised in the land now marked on the Government Resurvey Map as Lot 61-45 of Town Subdivisions XXVII (except the land and hereditaments known as No.14 Cairnhill Circle, Singapore) and so that the said covenants shall so far as practicable be enforceable by the Vendors and the owners occupiers and tenants for the time being of the said estate but not so as to render the Purchaser or other the owner for the time being of the lands and hereditaments hereby conveyed personally liable in damages for any breach of the covenant after they shall have parted with all interest therein hereby covenant with the Vendors their executors administrators and assigns that the Purchaser will from time to time contribute a fair and rateable proportion of keeping open and maintaining in repair the Crown Reserve road coloured brown on the plan hereunto annexed and the culverts pipes cables drains and sewerage system (if any) which may at any time be laid out or constructed by the Vendors if and when the same are used by the Purchaser such proportion to be calculated in the ratio which the Municipal assessment on the land hereby conveyed and of the buildings hereafter to be erected thereon bears to the aggregate amount of the Municipal assessment for the time being in respect of all the lands and buildings whose owners



Indenture  
between Lim  
Chong Pang  
and Lim Chong  
Min and Oh  
Mo See

26th October  
1951

(continued)

have or may hereafter have a right of way  
along the said roads

And the Vendors who retain possession of  
the several deeds and documents specified in  
the Second Schedule hereto hereby acknowledge  
the right of the Purchaser to production and  
delivery of copies thereof

IN WITNESS WHEREOF the parties hereto have  
hereunto set their hands and seals the day and  
year first above written

10

THE FIRST SCHEDULE ABOVE REFERRED TO:

All that piece of land situate at Cairnhill  
Circle in the District of Claymore in the  
Island of Singapore estimated according to  
a recent private survey to contain an area of  
14,875 square feet as more particularly described  
and edged red in the plan annexed hereto and  
therein marked as Private Lot 2 being part of  
the land marked on the Government Resurvey Map  
as Lot 61-45 of Town Subdivision XXVII and  
also part of the land comprised in Grant No.49  
which said piece of land is now known as  
Government Resurvey Lot 61-134 of Town Sub-  
division XXVII

20

Together with the free and full right and  
liberty to pass and repass over and along the  
strip of land fronting the land and premises  
hereby conveyed and abutting on the road  
widening line shown in the said plan and also  
the Crown Reserve for Road coloured brown as  
shown in the said plan.

30

THE SECOND SCHEDULE ABOVE REFERRED TO:

- 2. 1.1920 - Conveyance, David James Galloway  
to Lim Nee Soon (Regd. in Vol.  
DXV No.87)
- 2. 1.1920 - St.Mortgage, Lim Nee Soon to  
David James Galloway (Regd. in  
Vol.DXV No.90) with Supplementary  
Deed endorsed thereon
- 10. 1.1922 - Deed Supplemental to St.Mortgage, 40  
dated 2.1.1920 Lim Nee Soon to  
David James Galloway (Regd. in  
Vol.DLXX No.7)
- 14. 7.1924 - Deed Supplemental to St.Mortgage  
Lim Nee Soon to Sir David James  
Galloway K.B. (Regd. in Vol.  
DCXIX No.140)

29. 4.1926 - Reconveyance, Sir David James Galloway to Lim Nee Soon (Regd. in Vol.DCLXII No. ) Indenture between Lim Chong Pang and Lim Chong Min and Oh Mo See
- 19.10.1928 - Acknowledgment for production of deeds by Sir David James Galloway 26th October 1951
31. 7.1934 - Lease, The Hongkong & Shanghai Banking Corp. to Madam Wi Peck Hay (Regd. in Vol.861 No.38) (continued)
- 10 2. 6.1937 - Conveyance, Hongkong & Shanghai Banking Corp., to Wi Pek Hay (Regd. in Vol. 906 No.174)
2. 6.1937 - St. Mortgage, Wi Pek Hay to Hongkong & Shanghai Banking & Corporation (Regd. in Vol. 906 No.175)
- 20 2. 2.1945 - Letters of Administration (Regd. in Vol.1053 No.64)
4. 3.1949 - Order of Court (Regd. in Vol.1087 No.20) O.M. No. 13 of 1949
24. 7.1950 - Order of Court (Regd. in Vol. 1087 No.21) O.S.No. 144 of 1949
- 30 26. 9.1950 - St. Reconveyance, The Hongkong & Shanghai Banking Corp. to Lim Chong Pang & anor (Regd. in Vol.1080 No.123)

SIGNED SEALED AND DELIVERED by)  
 the abovenamed LIM CHONG PANG } Sd. Lim Chong Pang  
 and LIM CHONG MIN in the }  
 presence of :- } Sd. Lim Chong Min

Sd: T.W. Ong  
 Solicitor  
 Singapore

40 SIGNED SEALED AND DELIVERED by)  
 the abovenamed OH MO SEE in } Sd. Oh Mo See  
 the presence of :- }

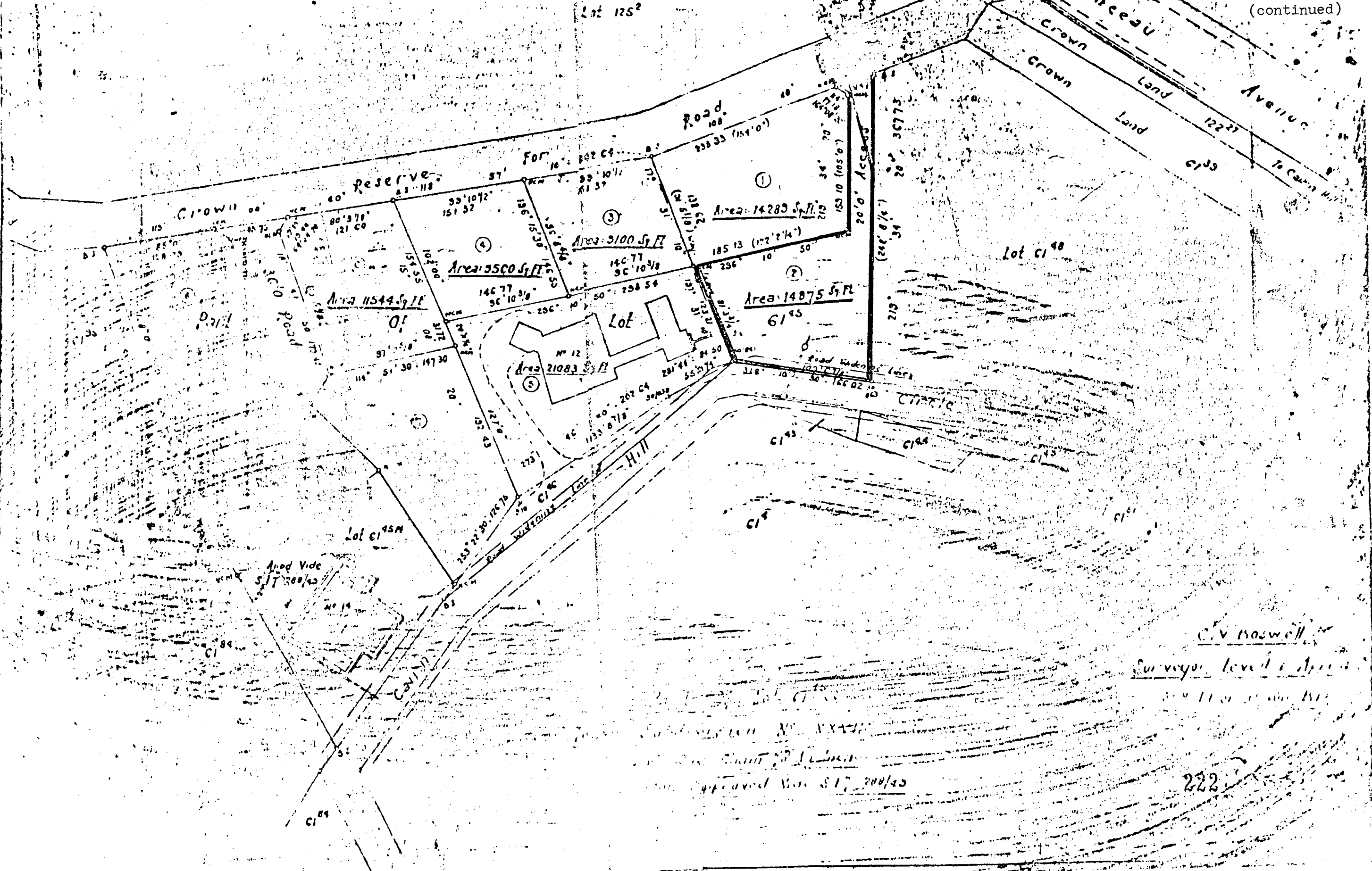
Sd: K.I. Tan  
 Solicitor  
 Singapore

Indenture  
between Lim  
Chong Pang  
and Lim Chong  
Min and Oh  
Mo See

26th October  
1951

(continued)

Drainage of one lot passes through  
the conveyance of the lower lot  
onto a drainage way - leave



C. V. Roswell

Surveyor General

Approved by S.I. 200/45

222

10 On this 23rd day of October A.D. 1951  
before me Tiang Wee Ong an Advocate and  
Solicitor of the Supreme Court of the Colony  
of Singapore practising in the Colony of  
Singapore personally appeared Lim Chong Pang  
and Lim Chong Min who of my own personal  
knowledge I know to be the identical persons  
whose names Lim Chong Pang and Lim Chong Min  
are subscribed to the above written instrument  
and acknowledged that they had voluntarily  
executed this instrument at Singapore.

Indenture  
between Lim  
Chong Pang  
and Lim Chong  
Min and Oh  
Mo See  
26th October  
1951  
(continued)

Witness my hand

Sd. T.W.Ong

20 On this 27th day of October A.D. 1951  
before me Koon Inn Tan an Advocate and Solicitor  
of the High Court of the Colony of Singapore  
practising in Singapore personally appeared  
Oh Mo See who of my own personal knowledge  
I know to be the identical person whose name  
Oh Mo See is subscribed to the above written  
instrument and acknowledged that he had  
voluntarily executed this instrument at  
Singapore.

Witness my hand

Sd. K.I. Tan

Affidavit of  
James Chia  
Shih Ching  
and exhibits  
thereto

10th January  
1978

AFFIDAVIT OF JAMES CHIA  
SHIH CHING AND EXHIBITS  
THERETO dated 10th January  
1978

IN THE HIGH COURT OF THE REPUBLIC OF SINGAPORE

Originating Motion)  
No. 30 of 1975 )

In the matter of the Property  
Tax Act (Cap.144, 1970 Edition)

And

10

In the matter of an appeal  
against the Order of the  
Valuation Review Board,  
Singapore

Between

Howe Yoon Chong            Appellant

And

The Chief Assessor,  
Property Tax, Singapore

Respondent    20

A F F I D A V I T

I, JAMES CHIA SHIH CHING of 70 Branksome  
Road, Singapore 15, do solemnly affirm and say  
as follows :-

1. I am a State Counsel and Senior Legal Officer  
attached to the Inland Revenue Department,  
Singapore, and have full conduct of the above  
appeal for the abovenamed Respondent the  
Chief Assessor, Property Tax, Singapore coming  
on for hearing before the High Court on 17th    30  
and 18th of January 1978.
2. On or about mid-December 1977, I had a  
discussion with Appellant's counsel Mr. P.  
Selvadurai regarding the access to the  
Valuation Lists for the years 1960 to 1975  
for the purposes of the forthcoming appeal  
before the High Court. I directed Mr. P.  
Selvadurai to contact the Chief Assessor,  
Mr, Ng Tee Gook who referred him to Mr. Tan  
Keng Seng, Comptroller of Property Tax, with    40  
a view to inspecting the Valuation Lists.

A copy of the letter dated 28 December 77 regarding the discussion is now produced and marked 'JC 1'.

Affidavit of  
James Chia  
Shih Ching  
and exhibits  
thereto

10th January  
1978

(continued)

10 3. On 30 December 77 I replied to Mr. P. Selvadurai stating that his request for inspection of the properties on the Valuation Lists for the years 1960 to 1975 could be made on payment of the required fees as governed by the Property Tax (Fees) Regulations, 1961, as amended, and informing him that the Comptroller has discretion only to waive collection of fees from government departments and statutory corporations. A copy of the Property Tax (Fees) Regulations, 1961 as amended is now produced and marked 'JC 2'. I also informed Mr. P. Selvadurai that the Valuation Lists for the years 1961 to 20 1975 comprises approximately 1,000 volumes and are presently kept at the National Archives. Each Valuation List has approximately about 250,000 properties listed. In this regard, I urged Mr. P. Selvadurai to appreciate the magnitude of his request to subpoena the Chief Assessor. I requested Mr. P. Selvadurai to be more specific in his request for the number of properties and the relevant years of the Valuation Lists for consideration by the Chief Assessor. 30 A copy of the letter is now produced and shown to me marked 'JC 3'.

40 4. On 6 January 78 a WRIT OF SUBPOENA AD TESTIFICANDUM AND DUCES TECUM dated 29 December 77 was served on the Chief Assessor commanding him to attend before the High Court on Tuesday 17 January 78 and to produce the Valuation Lists for the years 1960 to 1975 for the above appeal. A copy of this writ is now produced and shown to me marked 'JC 4'.

50 5. On 6 January 78, Mr. P. Selvadurai in reply to my letter of 30 December 77 (Exhibit 'JC 3') still insisted that pursuant to the issue of the subpoena, the Property Tax (Fees) Regulations, 1961 as amended, do not arise and he would thus be content to inspect the Valuation Lists at the National Archives. Mr. P. Selvadurai further stated that it was not necessary to examine all the properties in the 1973 Valuation Lists. He would like to examine the 80 or so properties listed in Exhibit A3 of the Record of Appeal.

Affidavit of  
James Chia  
Shih Ching  
and exhibits  
thereto  
10th January  
1978  
(continued)

A copy of the letter is now produced  
and marked 'JC 5'. Exhibit A3 is produced  
and marked 'JC 6'.

6. On 9 January 78, I replied to Mr. P. Selvadurai informing him that the Writ of Subpoena on the Chief Assessor is for him to produce the Valuation Lists for examination in court and any inspection of the Valuation Lists at any other occasion is governed by the Property Tax (Fees) Regulations, 1961 as amended. I further stated that since he is now more specific about the 80 properties listed in Exhibit A3 of the Record of Appeal which would comprise 15 volumes from 1960 to 1975, he should dispense with the Chief Assessor in producing the other 985 volumes presently kept at the National Archives. The exhibit is now produced and shown to me and marked 'JC 7'. 10
7. On 9 January 78, Mr. P.Selvadurai in reply to my letter dated 9 January 78 still insisted that the Chief Assessor must produce the whole 1,000 volumes on the date of hearing. A copy of the letter is now produced and marked 'JC 8'. 20
8. I have now seen the affidavit of the Senior Assistant Commissioner of Inland Revenue and have now been advised that there are now approximately 900 volumes for the Valuation Lists from 1961 to 1975. 30
9. I pray for an order in terms of the application herein.

AFFIRMED at Singapore }  
this 10th day of } Sd. James Chia Shih Ching  
January 1978 }  
Before me,  
Sd. M. Cordeiro  
Commissioner for Oaths

This affidavit is filed on behalf of the Respondent 40

EXHIBIT 'JC 1'

LETTER, RODYK & DAVIDSON TO  
CHIEF ASSESSOR PROPERTY TAX  
dated 28th December 1977

Exhibit  
'JC 1'  
Letter,  
Rodyk &  
Davidson to  
Chief  
Assessor  
Property Tax  
28th December  
1977

RODYK & DAVIDSON  
Advocates and Solicitors, Notaries Public  
Commissioners for Oaths

CHARTERED BANK CHAMBERS,  
P.O. BOX 462  
SINGAPORE

10

28th December 1977

PS/2527/73/bc  
Y.ref: LEGAL/GS

The Chief Assessor,  
Property Tax,  
4th Floor, Fullerton Building,  
Singapore 1. URGENT  
Attn: Mr. James Chia

Dear Sir,

20

Re: Mr. Howe Yoon Chong  
Originating Motion  
No. 30 of 1975

We refer to the discussions that our Mr. P. Selvadurai had with your Mr. James Chia about a fortnight ago at Mr. James Chia's office and yesterday on the phone on the question of our having access to the Valuation Lists for a number of years preceding 1975. The writer was requested to take this matter up with Mr. Ng Tee Geok the Chief Assessor.

30

The position was that when we sought inspection of the Valuation Lists in the past, we were informed that our Client had to pay a fee of \$5.00 (we believe it is \$25.00 now) for every property in the Valuation Lists inspected. In the circumstances it has become necessary for us to subpoena the Chief Assessor to produce the Valuation Lists for the years 1960 to 1975 inclusive for the purposes for the Appeal herein.

40

As requested by you we discussed the question of the inspection of these Valuation Lists with Mr. Ng Tee Geok on the phone yesterday. We were duly passed on by Mr. Ng Tee Geok to



Exhibit  
'JC 1'  
Letter  
Rodyk &  
Davidson to  
Chief  
Assessor  
Property Tax  
28th December  
1977

Mr. Tan Keng Seng who apparently was in charge of Valuation Lists. The writer then talked to Mr. Tan Keng Seng on the phone yesterday and asked him if it would be possible for us to inspect the required Valuation Lists before the trial free of charge in view of the subpoena that was being issued. Mr. Tan Keng Seng said that he could not give us an answer until he has discussed this matter with Mr. James Chia. We have one complete circle.

10

(continued)

We would be grateful if you would sort this issue out amongst the Officers of your department concerned and let us know when we could have inspection of the said Valuation Lists.

Yours faithfully,

Sd. Rodyk & Davidson

This is the exhibit marked "JC1" referred to in the Affidavit of James Chia Shih Ching affirmed this 10th day of January 1978

20

Before me,  
Sd.

Commissioner for Oaths

EXHIBIT 'JC 2'  
PROPERTY TAX (FEES) REGULATIONS  
1961 AS AMENDED

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Exhibit  
'JC 2'  
Property Tax  
(Fees)  
Regulations  
1961 as  
amended

REPUBLIC OF SINGAPORE  
GOVERNMENT GAZETTE  
SUBSIDIARY LEGISLATION  
SUPPLEMENT  
Published by Authority

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No.63\_7

FRIDAY, DECEMBER 26

1975

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10 No.S 355 THE PROPERTY TAX ACT  
(CHAPTER 144)

THE PROPERTY TAX (FEES) REGULATIONS, 1975

In exercise of the powers conferred by section 63 of the Property Tax Act, the Minister for Finance hereby makes the following Notification :-

20 1. These Regulations may be cited as the Property Tax (Fees) Regulations, 1975, and shall come into operation on 1st day of January, 1976.

2. The fees set out in the Schedule shall be chargeable by the Comptroller.

3. The Comptroller may waive collection of the said fees from such Government departments as he may think fit.

4. The Comptroller may, in lieu of the said fees, charge any statutory corporation such lesser sum as he may think fit.

30 5. The Property Tax (Fees) Regulations, 1961, are hereby cancelled.

G.N.No.  
S 97/61

THE SCHEDULE

(a) For written or verbal information on one or more of the following items relating to each property :-

Exhibit	(i) ownership	}	
'JC 2'	(ii) annual value		
Property Tax	(iii) situation		
(Fees)	(iv) number		
Regulations	(v) as to whether notices have		
1961 as	been served under section	}	\$20.00
amended	11(2), 18(2) or 19A(1)		
(continued)	(vii) as to whether the property	}	10
	tax has been paid and, if		
	not, the amount outstanding)		

(b) For attendance in court to give evidence as to annual value by -

(i) Division I Officers ... \$50.00 for each half-day's attendance or part thereof

(ii) Divisions II and III Officers ... \$30.00 for 20 each half-day's attendance or part thereof

(iii) Division IV Officers ... \$15.00 for each half-day's attendance or part thereof 30

(c) For each notice of demand issued under Section 34(1) of the Act ... \$1.00

(d) For each warrant of attachment issued under section 35(1) of the Act ... \$5.00

Made this 23rd day of December, 1975

NGIAM TONG DOW,  
Permanent Secretary (Revenue Division)  
Ministry of Finance,  
Singapore.

40

MF.(R.)30/4-0303; AG./L./45/72 Pt.7

COPY/sf/29 DEC 75

This is the exhibit marked "JC2" referred to in the Affidavit of James Chia Shih Ching affirmed this 10th day of January 1978

Exhibit  
'JC 2'  
Property Tax  
(Fees)  
Regulations  
1961 as  
amended  
(continued)

Before me,  
Sd.  
Commissioner for Oaths

EXHIBIT 'JC 3'

LETTER, SENIOR LEGAL OFFICER  
INLAND REVENUE DEPT. TO  
RODYK & DAVIDSON dated 30th  
December 1977

Exhibit  
'JC 3'  
Letter,  
Senior Legal  
Officer  
Inland Revenue  
Dept. to  
Rodyk &  
Davidson  
30th December  
1977

10

LEGAL/JC

30 Dec 77

BY HAND

M/s Rodyk & Davidson  
Chartered Bank Chambers  
Singapore 1

Attn: Mr. P.Selvadurai

Dear Sirs,

I am in receipt of your letter dated 28th December, 1977.

20

2. Your request for inspection of properties on the Valuation List for years 1960 to 1975 is governed by the Property Tax (Fees) Regulations, 1961, and as amended, wherein the Comptroller of Property Tax imposes a fee for written or oral information regarding any property. The Comptroller has discretion only to waive collection of fees from Government departments or statutory corporation.

30

3. The Valuation List for the years 1961 to 1975 comprises approximately 1,000 volumes and are presently kept at the National Archives. Each Valuation List has approximately above 250,000 properties listed. In the light of this, I hope you would appreciate the magnitude of your request to subpoena the Chief Assessor. Could you state specifically what information is required from the number of properties and the

Exhibit  
'JC 3'  
Letter,  
Senior Legal  
Officer  
Inland Revenue  
Dept. to  
Rodyk &  
Davidson  
30th December  
1977  
(continued)

relevant years of the Valuation List wherein  
your request may be considered by the Chief  
Assessor.

Yours faithfully,

Sd.

JAMES S.C. CHIA  
SENIOR LEGAL OFFICER  
INLAND REVENUE DEPARTMENT

cc: Registrar  
Supreme Court

10

This is the exhibit marked "JC3" referred  
to in the Affidavit of James Chia Shih Ching  
affirmed this 16th day of January 1977

Before me,

Sd.

Commissioner for Oaths

Exhibit  
'JC 4'  
Writ of  
Subpoena  
29th December  
1977

EXHIBIT 'JC 4'  
WRIT OF SUBPOENA  
dated 29th December 1977

WRIT OF SUBPOENA AD TESTIFICANDUM AND DUCES  
TECUM 20

INTHE HIGH COURT OF THE REPUBLIC OF SINGAPORE

Originating Motion)  
No. 30 of 1975 )

In the matter of the Property  
Tax Act (Cap.144, 1970 Edition)

And

In the matter of an appeal  
against the Order of the  
Valuation Review Board, 30  
Singapore

Between

Howe Yoon Chong Appellant

L.S.

And

The Chief Assessor,  
Property Tax, Singapore  
Respondent

THE HONOURABLE MR. JUSTICE WEE CHONG JIN,  
CHIEF JUSTICE OF SINGAPORE, IN THE NAME AND  
ON BEHALF OF THE PRESIDENT OF THE REPUBLIC OF  
SINGAPORE

To The Chief Assessor,  
Property Tax,  
Singapore.

Exhibit  
'JC 4'  
Writ of  
Subpoena  
29th  
December  
1977

(continued)

10 We command you to attend before the High  
Court at Singapore on Tuesday the 17th day of  
January 1978, at 10.30 a.m. and so from day  
to day until the end of the above proceedings  
to give evidence and produce the following  
documents :-

The Valuation Lists from 1960 to 1975,  
on behalf of the Appellant in the said proceedings.

Dated the 29th day of December, 1977

Entered No. 002 of 1977  
Clerk.

20 This is the exhibit marked "JC4" referred  
to in the Affidavit of James Chia Shih Ching  
affirmed this 10th day of January 1978

Before me,  
Sd. M. Cordeiro  
Commissioner for Oaths

Exhibit  
'JC 5'

Letter,  
Rodyk &  
Davidson to  
Senior Legal  
Officer  
Inland  
Revenue Dept.  
6th January  
1977 (sic)

EXHIBIT 'JC 5'

LETTER, RODYK & DAVIDSON TO  
SENIOR LEGAL OFFICER INLAND  
REVENUE DEPT. dated 6th  
January 1977 (sic)

---

RODYK & DAVIDSON  
Advocates and Solicitors, Notaries  
Public  
Commissioners for Oaths

---

CHARTERED BANK CHAMBERS,  
P.O. BOX 462  
SINGAPORE

10

6th January 1977 (sic)

PS/2527/73/bc  
Y.ref: LEGAL/JC

The Senior Legal Officer,  
Inland Revenue Department,  
4th Floor, Fullerton Building,  
Singapore 1.

Attn: Mr. James Chia

Dear Sir,

20

Re: Mr. Howe Yoon Chong  
Originating Motion  
No. 30 of 1975

Thank you for your letter of 30th December  
1977.

The question of payment of fees to inspect  
the valuation lists pursuant to the Property Tax  
(Fees) Regulations 1961, to which you refer,  
does not arise, because they must be produced for  
the purposes of this litigation pursuant to the 30  
subpoena which has been served on the Chief  
Assessor.

It is not necessary to bring the valuation  
lists into Court unless you wish to do so. We  
are content to inspect them at the National  
Archives.

It is desired to inspect the lists in order  
to confirm the Appellant's proposition, which  
was not challenged by the Chief Assessor at the  
hearing before the Valuation Review Board that  
the annual values in the lists are not kept up  
to date. Inspection of lists for past years

40

will show when the values in the 1973 list were originally adopted. It may also confirm that some properties are not included in the valuation list.

Exhibit  
'JC 5'

Letter,  
Rodyk &  
Davidson to  
Senior Legal  
Officer  
Inland  
Revenue Dept.

10 As at present advised, we do not think it will be necessary to examine all the properties in the 1973 list. A sampling method would be adopted. We would propose to examine in the first instance the 80 or so properties listed by Mr. Ronald Chua in his Exhibit A3 produced at the Review Board hearing. A3 is the list of vacant land properties in the Town Subdivisions of the list. Then samples of other types of properties would be taken.

6th January  
1977 (sic)  
(continued)

20 You will shortly receive affidavits of evidence to be given by Mr. Chua and Mr. Tan at the High Court hearing as to the way the valuation lists are prepared. It may well be that the Chief Assessor will accept this evidence without challenge. If he can do so, it will help us to limit the scope of our inspection of the valuation lists. Indeed in that event we would give careful considerations as to whether it is necessary to inspect them at all.

Yours faithfully,  
Sd. Rodyk & Davidson

30 This is the exhibit marked "JC5" referred to in the Affidavit of James Chia Shih Ching affirmed this 10th day of January 1978  
Before me,  
Sd. M. Cordeiro  
Commissioner for Oaths



EXHIBIT 'JC 6' - EXHIBIT A3 ITEMS IN  
VALUATION LISTS

VALUATION LIST FOR 1975

TOWN SUBDIVISION XXI

NO.	PROPERTY ADDRESS	TITLE	AREA SQ.FT.	OWNER'S NAME & ADDRESS	ANNUAL CAPITAL VALUE		(illegible)
					VALUE \$	VALUE P.S.F.	
1	Lot 107 Devonshire Rd	1.2	15367	Gim Hong Devt Pte Ltd 93 Devonshire Rd	13,500	17.57	Flat under construction
2	Lot 111-34 Grange Rd (site of "Grange Heights")	1.2	33003	Hong Leong Holdings Ltd 140-142 Robinson Rd	14,850	8.99	Flats nearly completed
3	Lot 115 St Thomas Walk	1.2	46365	Melodies Ltd 27,29 Bencoolen Street	22,000	9.48	Flats under construction
4	Lot 118-6 118-7 118-8 St Thomas Walk	1.2 1.2 1.2	11318 10001 13641	Pan Bright Builders Pte Ltd. 370B East Coast Rd	26,220	15.00	Flats under construction
5	Lot 122 St Thomas Walk (site of "Grange Heights")	1.2	105119	Hong Leong Holdings Ltd 140-142 Robinson Rd	47,300	8.99	Flats nearly completed
6	Lot 142-2 142-3 143-4 143-8 Leonie Hill Rd "Fubura"	1.2 1.2 1.2 1.2	2669 1220 33960 48560	Prestige Homes Pte Ltd 8 Leonie Hill Rd	40,500	9.37	Flats under construction

This is the exhibit marked "JC6" referred to in  
the Affidavit of James Chia Shih Ching affirmed  
this 10th day of January 1978  
Before me Sd.

Commissioner for Oaths

VALUATION LIST FOR 1975

TOWN SUBDIVISION XXIV

NO.	PROPERTY ADDRESS	TITLE	AREA SQ.FT.	OWNER'S NAMES & ADDRESS	ANNUAL CAPITAL VALUE		REMARKS
					\$	§ P.S.F.	
1	Lot 60-1 Tanglin Rd	1.21	10324	Ho Hoi Yooh 11 Watten Heights	8,250	15.98	
2	Lot 63 Tanglin Rd	1.21	13959	Isamu Murakami 157B Cavenagh Court	8,400	12.03	
3	Lot 72 Rochalie Drive	1.21	124782	Capital Realty Pte Ltd 19 New Bridge Rd	96,700	15.49	
4	Lot 76 "Chatsworth Court" Chartsworth Rd	1.39	89566	Goodluck Devt Enterprise Pte Ltd 18G Battery Rd	46,100	10.29	Flats under construction
5	Lot 94 (i) 96-5(ii) Grange Rd "Westwood"	1.13	77793 73772	Pontiac Trading Co 77 Robinson Rd	45,500	6.00	(i) Flats completed (ii) Work site
-6----	<del>Lot 102-11 Grange Rd</del>	<del>1.2</del>	<del>52486</del>	<del>Pontiac Trading Co Pte 77 Robinson Rd</del>	<del>39,360</del>	<del>14.99</del>	
7	Lot 102-14 One Tree Hill	1.13	34811	Grace Chow 35 Ridout Rd	29,590	17.00	
8	Lot 107-12 Tomlinson Rd	1.24	40317	Teck Lay Realty Pte Ltd Supreme House Rdm 824,827	22,000	10.91	
9	Lot 107-41 Tomlinson Rd	1.24	80103	Pontiac Trading Co Pte 77 Robinson Rd	36,000	8.98	"Beverly Maj" flats completed
10	Lot 107-44 107-76 107-63 Tanglin Rd	1.4 1.4 1.4	26227 7520 3324	S.K. Chee Pte Ltd 21 Tanglin Rd	86,000	46.39	Tanglin Shopping Centre

Exhibit  
'JC 6'  
Exhibit A3  
Items in  
Valuation  
Lists  
(Continued)

Exhibit  
'JC 6'  
Exhibit A3  
Items in  
Valuation  
Lists  
(cont'd)

NO.	PROPERTY ADDRESS	TITLE	AREA SQ.FT.	OWNER'S NAME & ADDRESS	ANNUAL CAPITAL VALUE		Car Park for Tanglin Shopping Centre
					ANNUAL VALUE	CAPITAL VALUE	
					₹	₹ P.S.F.	(illegible)
11	Lot 107-50 107-30 Cuscaden Rd	1.1 1.1	8825 8824	S.K. Chee Pte Ltd 21 Tanglin Rd	31,000	35.12	Car Park for Tanglin Shopping Centre
12	Lot 114-1 Cuscaden Rd	1.29	35293	Central Properties Ltd 17th Fl Yen San Bldg 268 Orchard Rd	44,000	24.93	
13	Lot 114-38 Anguilla Park	1.29	9086	Town Investment Pte Ltd Bank of China Bldg Battery Rd	9,090	20.00	Entrance to No23 Anguilla Park
14	Lot 114-44 Anguilla Park	1.29	8916	as above	8,900	19.96	Attached to No.27 Anguilla Park
15	Lot 149-45 Jervois Rd	1.25	31841	Lai Kuan Thong & Anor 57 Beach St P.O.Box 870 Kota Kinabalu	27,860	17.49	
16	Lot 168-3 168-4 Jervois Rd	1.42 1.42	15381 20813	Soh Kim Keng 723 Havelock Rd	27,150	15.00	Contractor's yard Site of proposed 9/s flats
17	Lot 174-1 174-5 Paterson Rd	1.29	21832 43087	Town & City Properties Ltd. 268 Orchard Rd	29,214	9.00	Completed flats
18	Lot 236 Grange Rd	1.21	16795	Johnson Investments Incorporation c/o S.L.Wong 4 Kai Yuan Terrace H.K.	28,500	33.93	
19	Lot 378 Rochalie Drive	1.21	37094	Lee Seng Wee 290 Orchard Rd	31,500	16.98	Completed house
20	Lot 385 Rochalie Drive	GFS 235	125932	Dollar Holdings Pte Ltd 286 Orchard Rd	56,600	8.98	

NO.	PROPERTY ADDRESS	TITLE	AREA SQ. FT.	OWNER'S NAME & ADDRESS	ANNUAL CAPITAL VALUE	
					VALUE \$	VALUE (illegible) P.S.F.
21	Lot 454 Rochalie Drive	GFS 235	11735	Ceiy Joe Wee 19 Cuscaden Rd	11,150	19.00 Completed house
22	Lot 467 Paterson Hill	1.2	130121	Far East Credit Organisation Malaysia Sdn Bhd 65 South Bridge Rd	61,650	9.47 "Ng Towers" Flats under construction

Exhibit  
'JC 6'

Exhibit A3  
Items in  
Valuation  
Lists

(continued)

Exhibit  
'JC 6'  
Exhibit A3  
Items in  
Valuation  
Lists  
  
(continued)

ANNUAL VALUES PROPOSED IN THE  
VALUATION LIST FOR 1975  
TOWN SUBDIVISION XXV

NO.	PROPERTY ADDRESS	TITLE	AREA SQ. FT.	OWNER'S NAME & ADDRESS	ANNUAL CAPITAL VALUE	
					\$	¢ P.S.F.
1	Lot 12-71 Orange Grove Rd	1.23	17977	Sum Wah Co 1951 Ltd 74 Bras Basah Rd	22,470	24.99
2	Lot 12-79 Stevens Rd	1.23	25067	Aurora Auctioneers Ltd For Tan Chwee Boon Ltd 11 Chulia Street	13,780	10.99
3	Lot 12-80 Stevens Rd	1.23	20773	as above	11,425	10.99
4	Lot 12-81 Stevens Rd	1.23	27125	as above	12,500	9.21
5	Lot 12-89 Draycott Drive	1.23	28559	Aurora Auctioneers Ltd for Tan Chwee Boon Ltd	15,700	10.99
6	Lot 12-90 Draycott Drive	1.23	27124	as above	13,560	9.99
7	Lot 12-91 Draycott Drive	1.23	20168	as above	10,080	9.99
8	Lot 12-92 Stevens Rd	1.23	22332	as above	11,160	9.99
9	Lot 12-93 Stevens Rd	1.23	22335	as above	11,160	9.99
10	Lot 12-94 Stevens Rd	1.23	22255	as above	11,120	9.99
11	Lot 12-95 Stevens Rd	1.23	17842	as above	8,920	9.99

NO.	PROPERTY ADDRESS	TITLE	'AREA SQ. FT.	OWNER'S NAME & ADDRESS	ANNUAL CAPITAL VALUE	'CAPITAL VALUE (illegible)
					\$	\$ P.S.F. (ible)
12	Lot 12-96 Stevens Rd	1.23	18618	Aurora Auctioneers Ltd For Tan Chwee Boon Ltd	9,300	9.99
13	Lot 12-97 Stevens Rd	1.23	16390	as above	8,200	10.00
14	Lot 12-98 Draycott Drive	1.23	20867	as above	10,430	9.99
15	Lot 12-108 Draycott Drive	1.23	18127	Tan Siok Im & Anor 26 Barker Rd	10,000	11.03 Completed house
16	Lot 34 Fernhill Rd	1.31	45274	Inter Union S'pore Holdings Pte Ltd 11 Jalan Besar	38,450	13.07
17	Lot 65-17 Seton Close	1.7	122567	People's Park Co.Ltd 100/102 Robinson Rd	337,000	54.99 14/s hotel under construction
18	Lot 65-29 St.Martin's Drive	1.7	12498	H.L.Yong Co.Pte Ltd 37 Somerset Rd	9,370	14.99
19	Lot 107-14 Walshe Rd	1.23	14908	Ong Nya Nya 23 Jalan Kelaman	10,440	14.00
20	Lot 181 Ardmore Park	1.23	10a Or 8p	Malayan Credit Properties Ltd 300 Orchard Rd	741,830	33.89 Flats under construction
21	Lot 269 Claymore Drive	1.23	5479	Golden Bay Realty Pte Ltd 12 Claymore Drive	43,800	159.88 "Orchard Tower" under construction
22	Lot 270 Claymore Drive	1.23	5479	as above	12,500	45.62 "Orchard Tower" under construction
23	Lot 322 Fernhill Rd	1.31	39701	Homestead Pte Ltd 650 North Bridge Rd	49,950	25.16 Bldg under construction

Exhibit 'JC 6'

Exhibit A3 Items in Valuation Lists

(continued)

Exhibit  
'JC 6'

Exhibit A3  
Items in  
Valuation  
Lists

(continued)

NO.	PROPERTY ADDRESS	TITLE	AREA SQ. FT.	OWNER'S NAME & ADDRESS	ANNUAL CAPITAL VALUE		Bldg under construction
					\$	¢ P.S.F.	
24	Lot 324 326 Fernhill Rd	1.31	7959 9473	Helen Lee 27 Lengkok Merah	10,900	12.50	Bldg under construction
25	Lot 457 Dalvey Rd	1.31	17304	Josephine Ho 47 Ridout Rd	21,475	24.82	Bldg under construction
26	Lot 458 Dalvey Rd	1.31	15296	Liok Wan Thye 82 Stevens Rd	16,650	21.77	Bldg under construction
27	Lot 328 Fernhill Rd	1.31	11971	Pakrisamy Suppiah & Anor 40 Race Course Road	6,000	10.02	Bldg under construction

ANNUAL VALUE PROPOSED IN THE  
VALUATION LIST FOR 1975

TOWN SUBDIVISION XXVI

NO.	PROPERTY ADDRESS	TITLE	AREA SQ.FT.	OWNER'S NAME & ADDRESS	ANNUAL VALUE \$	CAPITAL VALUE \$ P.S.F.	(illegible)
1	Lot 9 Bukit Timah Rd	1.40	44693	Eu Properties Malaya Ltd 271 South Bridge Rd	35,750	15.99	Flower nursery
2	Lot 52 Robin Drive	1.40	13987	Long Foo Ting 72C Thomson Rd	9,800	14.01	Flats under construction
3	Lot 53 Robin Drive	1.40	10647	Lew Ah Siang 66 Short Street	7,440	13.97	Completed house
4	Lot 72-2 Robin Rd	1.40	16690	Teck Huat Bros Co.(S) Pte Ltd 194 Bukit Timah Rd	11,250	13.48	
5	Lot 73-1 Stevens Rd	1.40	16593	Tropic Flora Pte Ltd 177 Changi Rd	8,400	10.12	
6	Lot 78 79 Stevens Rd	1.40 1.40	22885 13782	Home Sweet Home Pte Ltd 100/102A Robinson Rd	12,800	6.98	Completed house
7	Lot 88 89 Stevens Rd	1.40 1.40	11567 11606	Thomson Hills Ltd 63, 65 South Bridge Rd	10,428	9.00	Completed house
8	Lot 90 Stevens Rd	1.40	17213	Home Sweet Home Pte Ltd	6,000	6.97	Completed house
8a	Lot 72-15 Robin Close	1.40	10696	F.H.Lee Holdings Pte Ltd 13 North Canal Road	5,600	10.47	
8b	Lot 72-17 Robin Close	1.40	11002	Lee Fee Huang & Anor 13 North Canal Road	5,675	10.31	
9	Lot 128 Robin Rd	1.40	16467	Tan Seok Khim & Anor 316 Thomson Rd	20,600	25.01	

Exhibit  
'JC 6'

Exhibit A3  
Items in  
Valuation  
Lists

(continued)



Exhibit  
'JC 6'

Exhibit A3  
Items in  
Valuation  
Lists

(continued)

NO.	PROPERTY ADDRESS	TITLE	AREA SQ. FT.	OWNER'S NAME & ADDRESS	ANNUAL CAPITAL VALUE		Description
					₹	₹ P.S.F.	
10	Lot 145 Robin Lane	1.40	31087	Hilltop Realty Pte Ltd 6th Fl. Far Eastern Bank Bldg. Cecil Street	23,300	14.99	Completed house
11	Lot 147 Robin Close	1.40	10543	Legal P Rep For the Est. of M.S. Lim Dec'd 198 Bukit Timah Rd	7,380	13.99	
12	Lot 148 Robin Close	1.40	11153	Chiew Keng 66 Jn. Pudu, K.L. Malaysia	8,350	14.97	
13	Lot 155 Bukit Timah Rd	1.40	138665	Wing On Investment Co (S) Ltd 9B Phillip Street	291,200	42.00	Partly squattered
14	Lot 167 Balmoral Crescent	1.40	15180	Pho Siong Lim 52 Telok Ayer Street	9,860	12.99	Completed house
15	Lot 175 Balmoral Crescent	1.40	51350	Lee Teck Seng & Others 53 Gentle Rd	38,500	14.99	Flats & bungalows under construc- tion
16	Lot 202 Scotts Rd	1.16	35947	Asia Life Insurance Society Ltd Asia Insurance Bldg.	36,000	20.02	Hotel Asia completed

ANNUAL VALUES PROPOSED IN THE  
VALUATION LIST FOR 1975

TOWN SUBDIVISION XXVII

No.	PROPERTY ADDRESS	TITLE	AREA SQ.FT.	OWNER'S NAME & ADDRESS	ANNUAL VALUE \$	CAPITAL VALUE \$ P.S.F.	(Illegible)
1	Lot 31-3 32 Mount Elizabeth Rd	1.34	19396 30722	Mount Elizabeth Ltd Rm 220 AfrO-Asia Bldg 63 Robinson Rd	47,000	18.75	"High Point" flats completed
2	Lot 44 Scotts Road	1.34	70434	Far East Organisation Centre Ltd 65 South Bridge Road	370,000	105.06	Next to Hyatt Hotel
3	Lot 61-9 61-25 Cairnhill Rd	GFS 1155 GFS 1155	12418 14777	Pioneer Enterprises Ltd Rm 1 15B Amber Mansion Orchard Road	47,600	35.00	Flats under construction
4	Lot 61-32 61-34 61-58	1.49 1.49 1.49	25122 12333 2296	Regency Hotel Ltd Oberoi Imperial Hotel 1 Jalan Rumbia	31,500	21.98	"Regency Hotel" under construction
5	Lot 61-57 Cairnhill Rd	1.49	17844	as above	19,600	21.96	"Regency Hotel" under construction
6	Lot 61-126 Peck Hay Road	1.49	14283	San Ming Enterprises Pte Ltd 211, 213 South Bridge Rd	29,280	40.99	Flats under construction
7	Lot 325 Cairnhill Rd (Cairnhill Plaza) Subdivided into Lots 516, 517	1.49	174994	Faber Union Ltd 701 Supreme House Penang Rd	415,000	47.43	Flats under construction
8	Lot 326 332 Mount Elizabeth Rd	1.34 & 1.49	68446 746	Gek & Co Pte Ltd Holly Bldg 36 Hong Kong Street	76,300	22.05	Vacant site of "Elizabeth Towers" 2 blocks of 26/s flats

Exhibit  
'JC 6'  
Exhibit A3  
Items in  
Valuation  
Lists  
(continued)

Exhibit  
'JC 6'

Exhibit A3  
Items in  
Valuation  
Lists

(continued)

ANNUAL VALUES PROPOSED IN THE  
VALUATION LIST FOR 1975

TOWN SUBDIVISION XXVIII

NO.	PROPERTY ADDRESS	TITLE	AREA SQ. FT.	OWNER'S NAME & ADDRESS	ANNUAL VALUE \$	CAPITAL VALUE \$ P.S.F.	(illegible)
1	Lot 59-29 338 Bukit Tunggal Rd	1.14 1.14	6551 60086	Goldhill Devt Pte Ltd 56 Telok Ayer Street	35,000	10.50	
2	Lot 104-1 Evelyn Rd	1.1	45974	Fairdon Enterprises Pte Ltd. Rm 17 President Bldg 320 Serangoon Rd	20,000	8.70	
3	Lot 23-3 23-4 Lincoln Rd	1.16	6694 5957	Chanee Ltd 48A Winchester House	3,737	6.00	Completed flats
4	Lot 54-3 Surrey Rd	1.11	21766	Euro S'pore Holdings Ltd 124 Serangoon Rd	21,750	19.98	
5	Lot 59-16 Thomson Rd	1.14	54435	Goldhill Devt Pte Ltd 56A Telok Ayer Street	27,210	9.99	
6	Lot 110-2 Gilstead Rd	1.76	53446	Gilstead Pte Ltd Rm 619 6th Fl. Maxwell Rd	28,350	10.60	Flats under construction
7	Lot 115-1 No.60 Gilstead Rd	1.10	14089	B.P. De Silva Pte Ltd 19, 21 High Street	9,160	13.00	Completed house
8	Lot 128-5 Surrey Rd	GFS 276	10225	Ming Teck Co Pte Ltd 316 Thomson Rd	4,600	8.99	Completed flats
9	Lot 339 Gentle Rd	1.14	110095	Goldhill Devt Pte Ltd 56A Telok Ayer Street	57,800	10.50	
10	Lot 405 Bukit Tunggal Rd	1.14	10513	Tan Chong Tee 103 Whitley Rd	8,400	15.98	House under construction

EXHIBIT 'JC 7'  
LETTER, SENIOR LEGAL OFFICER  
INLAND REVENUE DEPT. TO RODYK  
& DAVIDSON dated 9th January 1978

Exhibit  
'JC 7'  
Letter,  
Senior  
Legal  
Officer  
Inland  
Revenue Dept  
to Rodyk &  
Davidson  
9th January  
1978

LEGAL/JC  
9 Jan 78

BY HAND

Messrs. Rodyk & Davidson  
Advocates & Solicitors  
Chartered Bank Chambers  
Singapore 1

Attn : Mr. P.Selvadurai

Dear Sirs,

Thank you for your letter of 6th January 1978.

2. I hope you appreciate the point that a writ of subpoena served on my witness is for him to attend Court on the date specified together with the documents named for examination by the Court and not as averred by you in paragraphs 2 and 3 of your letter. As for inspection of the Valuation List at any other occasions, it is governed by the Property Tax (Fees) Regulations 1961.

3. I am glad to note that you are now specific about the documents you desire my Chief Assessor to produce. On checking with my Chief Assessor, the 80 properties listed in Exhibit A3 of the Record of Appeal would comprise 15 volumes from 1960 to 1975. In this respect as you are concerned only with the properties in Exhibit A3 would you kindly confirm that the Chief Assessor need not produce the other 985 volumes located at the National Archives as directed in your subpoena. I hope you would appreciate the magnitude of the Chief Assessor's problem in this regard.

4. Your immediate reply please.

Yours faithfully,  
Sd. James Chia  
JAMES S.C.CHIA  
SENIOR LEGAL OFFICER  
INLAND REVENUE DEPARTMENT

This is the exhibit marked  
"JC7" referred to in the  
Affidavit of James Chia Shih  
Ching affirmed this 10th  
day of January 1978

Before me,  
Sd.  
Commissioner for Oaths

JC/EY

Exhibit  
'JC 8'  
Letter,  
Rodyk &  
Davidson to  
Senior Legal  
Officer  
Inland Revenue  
Dept.  
9th January  
1978

EXHIBIT 'JC 8'

LETTER, RODYK & DAVIDSON TO  
SENIOR LEGAL OFFICER INLAND  
REVENUE DEPT. dated 9th January  
1978

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RODYK & DAVIDSON  
Advocates and Solicitors, Notaries Public  
COMMISSIONERS FOR OATHS

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CHARTERED BANK CHAMBERS,  
P.O. BOX 462,  
SINGAPORE

10

9th January 1978

PS/2527/73/bc  
Y. Ref: LEGAL/JC

U R G E N T

The Senior Legal Officer,  
Inland Revenue Department,  
4th Floor, Fullerton Building,  
Singapore 1.

Attn: Mr. James S.C.Chia

Dear Sir,

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Re: Mr. Howe Yoon Chong  
Originating Motion  
No.30 of 1975

We thank you for your letter dated 9th  
January 1978 and note that you have not really  
answered the points raised in our letter to you  
of the 6th January 1978.

With respect, we are unable to agree with  
you that the documents named in the subpoena served  
on the Chief Assessor was for examination by the  
Court and not by us. We have requested production  
of the said documents for the purposes of our  
client's case. You would, no doubt, have  
occasion to amplify your contention at the  
hearing. 30

If, in the light of your letter under reply,  
the Chief Assessor is not prepared to let us  
have inspection of the Valuation Lists free of  
charge, it would be necessary for the Chief  
Assessor to produce the 985 Volumes concerned as  
well for our inspection in due course. However,  
as we have stated in our letter of the 6th January 40

1978 we would be content to inspect the Valuation Lists at the National Archives and would not insist on their physical production in court.

Exhibit  
'JC 8'

Yours faithfully,  
Sd. Rodyk & Davidson

Letter,  
Rodyk &  
Davidson to  
Senior Legal  
Officer  
Inland  
Revenue Dept.

This is the exhibit marked "JC8" referred to in the Affidavit of James Chia Shih Ching affirmed this 10th day of January 1978

9th January  
1978

(ccntinued)

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Before me,  
Sd.  
Commissioner for Oaths

AFFIDAVIT OF TAN KENG  
SENG dated 10th January  
1978

Affidavit of  
Tan Keng  
Seng

10th January  
1978

IN THE HIGH COURT OF THE REPUBLIC OF SINGAPORE

Originating Motion }  
No.30 of 1975

In the matter of the Property  
Tax Act (Cap.144, 1970 Edition)

20

And

In the matter of an appeal  
against the Order of the  
Valuation Review Board,  
Singapore

Between

Howe Yoon Chong Appellant

And

The Chief Assessor,  
Property Tax, Singapore

Respondent

30

A F F I D A V I T

I, Tan Keng Seng of 25 Jalan Lepas, Singapore 19 do solemnly and sincerely affirm and say as follows:

Affidavit of  
Tan Keng  
Seng  
10th January  
1978  
(continued)

1. I am Senior Assistant Commissioner of Inland Revenue Department, Singapore and am in charge of the administration of the Property Tax Division.
2. I have been shown the Writ of Subpoena ad Testificandum and Duces Tecum marked "JC'4'" served on the Chief Assessor on the 6th of January 1978 requesting the Chief Assessor to produce before the High Court on the 17th and 18th of January 1978 the Valuation Lists for the years 1961 to 1975. The Valuation Lists for the years 1961 to 1975 are kept at the Property Tax Division, City Hall.
3. I verily believe and to the best of my knowledge that there are approximately 900 volumes of the Valuation Lists for the years 1961 to 1975.

10

AFFIRMED at Singapore  
this 10th day of,  
January, 1978

} Sd. Tan Keng Seng

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Before me,  
  
Sd. M. Cordeiro  
  
Commissioner for Oaths

This affidavit is filed on behalf of the Respondent

AFFIDAVIT OF LIM SOO  
CHIN dated 10th January  
1978

Affidavit of  
Lim Soo  
Chin

10th January  
1978

IN THE HIGH COURT OF THE REPUBLIC OF SINGAPORE

Originating Motion)  
No. 30 of 1975 )

In the matter of the Property  
Tax Act (Cap.144, 1970 Edition)

AND

10

In the matter of an appeal  
against the Order of the  
Valuation Review Board,  
Singapore

BETWEEN

Howe Yoon Chong      Appellant

AND

The Chief Assessor,  
Property Tax, Singapore

Respondent

A F F I D A V I T

20

I, Lim Soo Chin of 30 Li Hwan Terrace,  
Singapore 19 do solemnly and sincerely affirm  
as follows :-

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1. I am a Deputy Chief Valuer in the Property  
Tax Division, Inland Revenue Department,  
Singapore and in charge of this matter.
2. On the 6th of January 1978 I was served  
with a Writ of Subpoena to appear in court  
on the 17th of January 1978 and to produce  
the Valuation Lists for the years 1961 to  
1975.
3. I refer to the Affidavit made by Mr. Tan  
Keng Seng on the 10th of January 1978 and  
the facts stated in paragraph 3 of the said  
Affidavit is correct.
4. The Valuation Lists for the years 1961-1975  
are kept at the Property Tax Division. Each  
of the volume is 1 inch thickness and 18  
inches by 12 inches in size and there are  
approximately 900 volumes and it would be  
extremely cumbersome and impractical to  
transport and produce the Valuation Lists  
to court. It would require enormous man-

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Affidavit of  
Lim Soo Chin  
10th January  
1978  
(continued)

power in bringing the Valuation Lists  
to court.

5. The 80 properties in Exhibit A3 of the Record of Appeal marked "JC" would comprise approximately 15 volumes of the Valuation List from 1961 to 1975.
6. I pray for an order in terms of the application herein.

AFFIRMED AT SINGAPORE }  
this 10th day of }  
January 1978 }

Sd. Lim Soo Chin

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Before me,

Sd. M. Cordeiro

COMMISSIONER FOR OATHS

This affidavit is filed on behalf of the  
Respondent.

AFFIDAVIT OF P.  
SELVADURAI dated  
12th January 1978

Affidavit of  
P.Selvadurai  
12th January  
1978

IN THE HIGH COURT OF THE REPUBLIC OF SINGAPORE

Originating Motion)  
No. 30 of 1975 ) In the matter of the Property  
Tax Act (Cap.144, 1970 Edition)

And

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In the matter of an appeal  
against the Order of the  
Valuation Review Board,  
Singapore

Between

Howe Yoon Chong      Appellant

And

The Chief Assessor,  
Property Tax, Singapore

Respondent

A F F I D A V I T

20

I, P. SELVADURAI of No.24 Chartered Bank  
Chambers, Battery Road, Singapore I do solemnly  
and sincerely affirm and say as follows :-

1. I am a partner of Messrs. Rodyk & Davidson  
who are the solicitors for the Appellant herein  
and I am in charge of this matter.

2. I have read the Affidavits filed in respect  
of the Respondent's application herein by Mr.  
Lim Soo Chin, Mr. Tan Keng Seng and Mr. James  
Chia Shih Ching.

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3. I refer to Messrs. Rodyk & Davidson's letter  
of the 6th January 1978 addressed to the Senior  
Legal Officer of the Inland Revenue Department  
exhibited in Mr. James Chia's Affidavit as  
"JC-5" setting out the reasons for the relevance  
of the Valuation Lists which are the subject of  
the Writ of Subpoena Ad Testificandum And Duces  
Tecum dated the 29th day of December 1977. I  
refer in particular to the last paragraph of the  
said letter of the 6th January 1978 in which we  
have stated that it may not be necessary for us  
to inspect the Valuation Lists concerned if the

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Affidavit of  
P.Selvadurai  
12th January  
1978  
(continued)

Chief Assessor was prepared to accept the evidence contained in the Affidavits filed herein by Mr. Ronald Chua and Mr. Tan Ah Bah on behalf of the Appellant. I refer in this respect to the two Affidavits filed by Mr. Ronald Chua on the 6th and the 12th of January 1978 and the Affidavit filed herein by Mr. Tan Ah Bah on the 6th of January 1978.

4. In view of the attitude taken by the Chief Assessor all along to the inspection of the Valuation Lists by the Appellant, I humbly submit that the production of the Valuation Lists referred to in the said Writ of Subpoena Ad Testificandum and Duces Tecum of the 29th of December 1977 are relevant to the issues in Originating Motion No.30 of 1975 which is due to be heard by this Honourable Court on the 17th and 18th of January 1978. 10

AFFIRMED at Singapore )  
this 12th day of ) Sd. P. Selvadurai 20  
January 1978 )

Before me,

Sd. Lim Seng Cheow  
Commissioner for Oaths

This Affidavit is filed on behalf of the Appellant

No.11 of 1979

IN THE JUDICIAL COMMITTEE OF THE PRIVY COUNCIL

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O N A P P E A L

FROM THE COURT OF APPEAL OF THE REPUBLIC OF  
SINGAPORE

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B E T W E E N :

HOWE YOON CHONG

Appellant

- and -

THE CHIEF ASSESSOR, PROPERTY TAX,  
SINGAPORE

Respondent

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RECORD OF PROCEEDINGS

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COWARD CHANCE,  
Royex House,  
Aldermanbury Square,  
LONDON, EC2V 7LD

Solicitors for the  
Appellant

JAQUES AND CO.,  
2 South Square,  
Grays Inn,  
LONDON, WC1R 5HR

Solicitors for the  
Respondent