

IRAS CIRCULAR

CIRCULAR TO SINGAPORE INSTITUTE OF ARCHITECTS



INLAND REVENUE
AUTHORITY
OF SINGAPORE

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SECTION 19(5) OF THE PROPERTY TAX ACT

Under section 19(5) of the Property Tax Act, architects are required to inform the Chief Assessor of the completion of building works. With effect from 1 Oct 2000, for building works that require the approval of the Building and Construction Authority (BCA) and for which BCA issues a Temporary Occupation Permit or Certificate of Statutory Completion, architects are not required to give notice of the completion of works. By way of this circular, we are granting this administrative concession.

It is to be noted that where an architect supervises works that do not require the approval from BCA, he is still required to inform the Chief Assessor of the completion of such works.

CHRISTINE LEOW (MRS)
MANAGER (PROPERTY & VALUATION SERVICES)
for CHIEF ASSESSOR