

**PROPERTY TAX ACT**  
**(CHAPTER 254, SECTION 68)**  
**PROPERTY TAX (PROPERTY NUMBERS) REGULATIONS**

S 103/82.

**Arrangement of Provisions**

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**[23rd April 1982]**

**Citation.**

**1.** These Regulations may be cited as the Property Tax (Property Numbers) Regulations.

**Allotment or alteration of the number of a property.**

**2.** When the Comptroller allots a number to or alters the number of a property, the Comptroller shall serve a notice on the owner of the property informing the owner of the allotment or alteration of the number of the property and the owner shall mark or display the number in the manner hereinafter prescribed within 30 days of the date of service of the notice, or such further period as the Comptroller may allow.

**Display of allotted or altered number.**

**3.** The number of a property as allotted or altered by the Comptroller shall be marked or displayed by the owner thereof in the following manner:

(a) in the case of a unit in a building — on the outside surface of the front door, or immediately adjacent to it, or in such other position as to be clearly visible from the entrance lobby or corridor on the same floor; or

(b) in the case of a house, building or other property — on the outside surface of the front door or front wall of the house or building or at the entrance of the enclosure of the property, in such a position as to be clearly visible from the entrance from the road in which it is situated.

**Particulars of numerals or lettering to be used.**

4. The numerals or lettering used shall be —

(a) of such colour as to contrast with the background against which they are marked or displayed;

(b) of sufficient size as to render them clearly discernible from a distance of 10 metres; and

(c) of durable, non-absorbent material, which expression shall be deemed to include paint.

**Location.**

5. Where a number is to be marked or displayed on the outside surface of the front wall of a building, it shall be between 1.5 metres and 6 metres above the level of the ground. In all other cases it shall be between 1 metre and 2.5 metres above the level of the ground.

**Type of numerals and lettering.**

6. Only Arabic numerals and Roman letters of the alphabet shall be used.

**Decision of Comptroller final.**

7. The decision of the Comptroller as to whether the marking or display of a number conforms to the requirements of regulations 3 and 4 shall be final.