IN THE GENERAL DIVISION OF
THE HIGH COURT OF THE REPUBLIC OF SINGAPORE

[2026] SGHC 131

Originating Application No 32 of 2026

Between

Shaw Towers Realty (Pte) Ltd

… *Appellant*

And

Chief Assessor

… *Respondent*

GROUNDS OF DECISION

[Revenue Law — Property tax — Appeals]
[Civil Procedure — Appeals]

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17 June 2026

Mavis Chionh Sze Chyi J:

Introduction

1 The appellant in this case brought an application before the General Division of the High Court to seek an extension of time ("EOT") for the filing of its proposed appeal against a decision by the Valuation Review Board ("VRB"). In the course of the proceedings, an anterior question arose as to whether the specific decision of the VRB which formed the subject of the proposed appeal was amenable to appeal, and more generally, which decisions (or types of decisions) by the VRB may be appealed to the General Division of the High Court.

2 The background to the present EOT application concerned a relatively long-running dispute between Shaw Towers Realty (Pte.) Ltd ("Appellant") and the Chief Assessor ("Respondent") of the Inland Revenue Authority of

Singapore, regarding the Appellant's property, TS 12 Lot 564X ("Property"). The Appellant was dissatisfied with the Respondent's decision to disallow its objections to the Respondent's proposed amount for the annual value ("AV") of the Property. The Appellant appealed the Respondent's decision to the VRB in 2023. In 2024, the Appellant made an application to the VRB to amend its notice of appeal. This amendment application was heard by the VRB in May 2025, and the VRB's decision dismissing the amendment application was issued on 19 December 2025 ("VRB's Decision"). On 9 January 2026, the Appellant applied by way of HC/OA 32/2026 for an EOT to file its appeal against the VRB's Decision.

3 On 29 May 2026, having considered parties' written and oral submissions, I dismissed the Appellant's application on the basis that the VRB's Decision was not appealable; and further, that even if it were appealable, the Appellant had failed to establish that the court should exercise its discretion to grant an EOT. Parties were provided with a summary of the key reasons for my decision and informed that full written grounds of decision would be issued in due course.

4 These are my full written grounds of decision. I begin by outlining the salient facts.

Facts

Background to the dispute

5 On 22 June 2021, the Respondent issued a Valuation Notice to the Appellant. This notice proposed that the Property had an AV of S$42,270,000 (effective from 1 January 2021) and an AV of S$44,684,000 (effective from 13

January 2021).[1] The Valuation Notice also stated that property tax would be recovered from 1 August 2020. The accompanying property tax computation stated that for the periods from 1 August 2020 to 31 December 2020, and from 1 January 2021 to 12 January 2021, property tax would be recovered at a rate of 10% based on the proposed AV of S$42,270,000. For the period from 13 January 2021 to 31 December 2021, property tax would be recovered at a rate of 10% based on the proposed AV of S$44,684,000.[2]

6 On 21 July 2021, the Appellant filed a notice of objection ("Notice of Objection") to the Respondent's proposed AVs, pursuant to s 20A(1) of the Property Tax Act (Cap 254, 2005 Rev Ed).[3] In its Notice of Objection, the Appellant proposed alternative AVs of S$35,586,000 (from 1 August 2020) and S$37,618,000 (from 13 January 2021).[4]

7 On 30 November 2022, the Respondent issued a notice informing the Appellant that after having considered the grounds of objection, it was disallowing the Appellant's objection.[5]

8 This led the Appellant to file a Notice of Appeal against the Respondent's decision to the VRB on 9 January 2023.[6] In this Notice of Appeal, the Appellant proposed a *fresh* set of desired AVs of S$40,049,000 (from 1

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1 Affidavit of Tan Zhiyun, Deputy Director of the Property Tax Division at the Inland Revenue Authority of Singapore ("TZY's Affidavit") at para 9 (p 4); Affidavit of Camilia Sim Chu Mei, Deputy General Manager of the Appellant ("CS's Affidavit") at para 5 (pp 2–3).

2 TZY's Affidavit at p 25.

3 TZY's Affidavit at para 12 (p 4).

4 TZY's Affidavit at pp 28–29; CS's Affidavit at para 6 (p 3).

5 TZY's Affidavit at para 13 (pp 4–5) and p 31; CS's Affidavit at para 7 (p 3).

6 TZY's Affidavit at p 33; CS's Affidavit at para 8 (p 3).

January 2021) and S$42,336,000 (from 13 January 2021). This was later accompanied by the Appellant's statement dated 9 March 2023 ("Appellant's Statement"), setting out its grounds of appeal.[7]

9 On 15 May 2023, the Respondent filed its Respondent's Statement, responding to the Appellant's grounds of appeal.[8]

10 On 29 April 2024, the Appellant wrote to the Respondent *via* email to inform the latter of its intention to amend the Appellant's Statement to reflect a different set of proposed AVs. The different figures which the Appellant intended to rely on were in fact the same figures previously stated in the Appellant's Notice of Objection on 21 July 2021 (see [6] above).[9] In this email, the Appellant also indicated its intention to adopt the "Residual Method of valuation" ("Residual Method") in its revised Appellant's Statement. According to the Appellant, its intended amendments to the AVs came about because of a circular and an addendum issued by the Singapore Institute of Surveyors and Valuers ("SISV") on 8 January 2024 and 14 March 2024 respectively (*ie*, after the Appellant filed its Notice of Appeal and Appellant's Statement: see [8] above).[10] The Appellant claimed that the proposed amendments to the AVs were intrinsically linked to the proposed amendment to include the Residual Method as a new ground of appeal.[11]

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7 TZY's Affidavit at para 14 (p 5) and pp 36–45.

8 TZY's Affidavit at para 16 (p 6) and pp 47–67.

9 TZY's Affidavit at para 17 (p 6); CS's Affidavit at para 11 (p 4) and p 49.

10 VRB's Decision at [14] (CS's Affidavit at p 21).

11 VRB's Decision at [15] (CS's Affidavit at p 22).

11 At this juncture, therefore, there were three sets of proposed AVs, which I summarise in the following table:

Effective Date of Assessment	**Respondent's Proposed AV in Valuation Notice dated 22 June 2021**[12]	**Appellant's Desired AV as stated in Notice of Objection dated 21 July 2021, *and* in the 2024 proposed amendments to Notice of Appeal**[13]	**Appellant's Desired AV as stated in Notice of Appeal dated 9 January 2023,**[14] ***and*** **in Appellant's Statement dated 9 March 2023**[15]
1 August 2020	S$42,270,000	S$35,586,000	S$40,049,000
1 January 2021	S$42,270,000	-	S$40,049,000
13 January 2021	S$44,684,000	S$37,618,000	S$42,336,000

12 On 7 May 2024, the Respondent replied to the Appellant's email, objecting to the proposed amendments to the Appellant's Statement.[16] Despite the Respondent's objections, the Appellant proceeded to email its revised

12 TZY's Affidavit at p 25.

13 TZY's Affidavit at p 69.

14 TZY's Affidavit at p 33.

15 TZY's Affidavit at p 36.

16 TZY's Affidavit at para 17 (p 6); CS's Affidavit at para 12 (p 4) and p 48.

Appellant's Statement to the VRB on 9 May 2024;[17] and a day later, it applied to the VRB for leave to amend its Notice of Appeal.[18] In subsequent correspondence with the Respondent, the Appellant made known its intention to submit a valuation report utilising the Residual Method, and to call the maker of this report as one of its two expert witnesses at the appeal.[19]

13 The VRB heard the Appellant's application to amend the Notice of Appeal on 9 May 2025, and issued its Decision on 19 December 2025.[20]

VRB's Decision

14 The VRB dismissed the Appellant's application for leave to amend its Notice of Appeal. In its Decision, the VRB noted that the Valuation Review Board (Appeals Procedure) Regulations (Cap 254, 1990 Rev Ed) ("1990 Regulations") were silent on whether the Appellant could amend the grounds of appeal in its Notice of Appeal *at the preliminary stage prior to the hearing of the appeal*.[21]

15 Since the methodology applied in valuation "is merely a facilitative tool in arriving at an approximate or estimated value", the Residual Method sought to be introduced by the Appellant could "hardly be described as the prescribed method to determine the exact and definitive value".[22] In the VRB's view, the case of *Ladd v Marshall* [1954] 1 WLR 1489 ("*Ladd v Marshall*") – which set

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17 TZY's Affidavit at para 18 (pp 6–7) and pp 69–79.

18 TZY's Affidavit at para 21 (p 8).

19 TZY's Affidavit at para 20 (p 7).

20 TZY's Affidavit at para 22 (p 8); CS's Affidavit at para 13 (p 4).

21 VRB's Decision at [18] (CS's Affidavit at p 23).

22 VRB's Decision at [21] (CS's Affidavit at pp 24–25).

out the principles governing applications to adduce fresh evidence on appeal – was "instructive" in emphasising the "need for finality in litigation". The VRB noted that the Appellant had admitted that the Residual Method was not new: indeed, the Residual Method was recognised by industry stakeholders and experts even before the issuance of the SISV's 2024 circular and addendum.[23] Moreover, the Appellant had sought advice from professional valuers when it filed its Notice of Objection in July 2021; and it was "inconceivable" that the professional valuers would not have considered the Residual Method in their valuation.[24]

16 In respect of the SISV's 2024 circular and addendum, the VRB noted that these documents actually identified various valuation methods, including but not limited to the Residual Method; and that in any event, the guidelines issued by the SISV were not binding on the VRB.[25]

17 Further, the VRB noted that the proposed AVs which the Appellant sought to reinstate *via* amendments to its Notice of Appeal constituted information that was already within its knowledge at the time of filing the Notice of Objection (see [6] above).[26] In any event, the lower AVs put forward by the Appellant could be achieved by applying *either* the comparable method *or* the Residual Method. In the VRB's view, therefore, the Appellant's "introduction of the [R]esidual [M]ethod at this late stage of the proceedings was an afterthought".

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23 VRB's Decision at [23] (CS's Affidavit at pp 25–26).

24 VRB's Decision at [26] (CS's Affidavit at p 27).

25 VRB's Decision at [21] (CS's Affidavit at pp 24–25).

26 VRB's Decision at [25]–[26] (CS's Affidavit at pp 26–27).

18 In light of the above reasons, the VRB concluded that the Appellant's application was "tantamount to a backdoor attempt to revert to the original proposed [AVs] in the [Notice of Objection]".[27] The Appellant was plainly seeking a substantive change in the AVs, despite the AV *per se* not being a ground of appeal under the 1990 Regulations. Emphasising the importance of finality in litigation, the VRB held that the Appellant should not be allowed to "cherry-pick and vacillate in the grounds of appeal it intends to rely upon, while protracting the appeal process indefinitely".[28] This was especially since prejudice *would* be caused to the Respondent if the Appellant's application to amend the Notice of Appeal was allowed, as this would only worsen the significant delay in the proceedings thus far (as seen from the fact that almost three years had elapsed since the Appellant first registered its objection).[29]

19 For completeness, the VRB noted that it was undisputed that the Property Tax (Appeals Procedure for Valuation Review Board) Regulations 2025 ("2025 Regulations") did *not* apply to the present application. Regulation 24(1)(*b*) of the 2025 Regulations provides that reg 5 (which pertains to amendments to a notice of appeal) does *not* apply retrospectively to transitional cases – as was the case here, since the Appellant's Notice of Appeal was filed before 1 April 2025.[30] Further, the procedure governing the amendment of a notice of appeal is not provided for in – and not contemplated by – reg 7 of the 1990 Regulations (which provides for the VRB's discretion to determine the

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27 VRB's Decision at [27] (CS's Affidavit at pp 27–28).

28 VRB's Decision at [28] (CS's Affidavit at pp 28–29).

29 VRB's Decision at [29] (CS's Affidavit at pp 29–30).

30 VRB's Decision at [30]–[31] (CS's Affidavit at pp 30–31).

procedure at the hearing of any proceedings).[31] This issue has also not been expressly addressed in any other statutory provision.[32]

20 In its Decision, the VRB also briefly addressed the Appellant's appointment of two expert witnesses on the issue of the different methods of valuation, suggesting that the Appellant had "embarked on an exercise of forum-shopping" to choose an expert that could "best support its case of a lower [AV]".[33]

Events after the handing down of the VRB's Decision

21 As I noted earlier, the VRB handed down its Decision on 19 December 2025. At this point, according to the Appellant's representative Ms Camilia Sim Chu Mei ("Ms Sim"), she was overseas. Ms Sim returned to Singapore on 22 December 2025.[34] In her affidavit affirmed on 9 January 2026, Ms Sim acknowledged that an appeal against the VRB's Decision had to be filed within 21 days of the date of the decision (*ie*, by 9 January 2026), while highlighting that the period within which the appeal had to be filed "fell largely over the Christmas and New Year festive period".[35] Ms Sim also stated that she needed to consult with various persons, including the Chief Financial Officer ("CFO") of the Appellant's parent company, who was based in Hong Kong.[36]

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31 VRB's Decision at [36] (CS's Affidavit at p 33).

32 VRB's Decision at [33] (CS's Affidavit at pp 31–32).

33 VRB's Decision at [37] (CS's Affidavit at pp 33–34).

34 CS's Affidavit at para 15 (p 5).

35 CS's Affidavit at paras 14 and 16 (pp 4–5).

36 CS's Affidavit at para 18 (p 6).

22 On 6 January 2026, the Appellant's solicitors wrote to the Respondent, seeking the latter's consent to a 14-day EOT for the Appellant to file the originating application for its appeal against the VRB's Decision.[37] On 8 January 2026, the Respondent replied that it was "unable to agree to [the Appellant's] request". In its reply, the Respondent noted that it had only been informed on 6 January 2026 of the Appellant's intention to appeal against the VRB's Decision.[38] The Respondent also reserved its position on whether the VRB's Decision on the Appellant's preliminary application at the pre-hearing stage was appealable under s 35(1) of the Property Tax Act 1960 (2020 Rev Ed) ("PTA").

23 On 9 January 2026, the Appellant filed the present originating application to seek an EOT to file its appeal against the VRB's Decision "within 14 days of 9 January 2026, or by such other time that this Honourable Court may order".

Issues to be determined

24 The main issues which arose in this case were:

(a) Whether the VRB's Decision was amenable to appeal; and

(b) If the VRB's Decision was amenable to appeal, whether the court should exercise its discretion to grant the Appellant an EOT to file its notice of appeal.

25 Before dealing with these two issues, I first address a preliminary issue as to whether the Appellant was out of time to file a notice of appeal.

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37 CS's Affidavit at para 20 (p 6), and pp 65–66.

38 CS's Affidavit at para 23 (p 7), and p 68.

Preliminary issue: Whether the Appellant was out of time

26 At the hearing before me, the Appellant took the position that it was not out of time. According to the Appellant, it had not missed any deadline because it filed its EOT application on 9 January 2026, within the 21-day period within which an appeal (if any) had to be filed.[39] In my view, this argument was clearly incorrect.

27 Section 35(1) of the PTA provides that any owner dissatisfied with the VRB's decision may, "within 21 days of the date of the decision", appeal to the General Division of the High Court. Pursuant to reg 14(3)(*b*) of the 1990 Regulations, for the purposes of an appeal under s 35 of the PTA, the time for appeal runs "from the date of the written decision or such other day as the [VRB] decides". Further, s 50(*a*) of the Interpretation Act 1965 (2020 Rev Ed) ("IA") provides that in computing time for the purposes of any written law, unless the contrary intention appears, "a period of days from the happening of an event or the doing of any act or thing *is deemed to be exclusive of the day on which the event happens* or the act or thing is done" [emphasis added].

28 As for what the Appellant was required to file by the stipulated deadline, s 35(5) of the PTA is instructive: it provides that an appeal to the General Division of the High Court "must be brought in the manner provided by the Rules of Court". Under O 20 r 3(1) of the Rules of Court 2021 ("ROC"), "[a]n appeal against the decision of a tribunal or an application for a case to be stated or an application by way of case stated must be by way of an originating application supported by an affidavit".

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[39] Notes of Evidence dated 25 March 2026 ("NEs") at p 2 lines 3–10.

29 In the present case, the VRB's Decision was dated 19 December 2025 (see [13] above). As such, excluding the day of 19 December 2025 in accordance with s 50(*a*) of the IA, the final day by which the Appellant had to file its appeal was 9 January 2026. Parties did not dispute this deadline.[40] This deadline was *not* met simply by the Appellant filing an EOT application. As noted at [28], O 20 r 3(1) of the ROC required the Appellant to file its appeal by way of an originating application supported by an affidavit. The Appellant did not do so. As at the date of the hearing before me on 25 March 2026, it still had not done so.[41]

30 The Appellant was therefore out of time. It bore the burden of establishing that an EOT ought to be granted to it.

Issue 1: Whether The VRB's Decision was amenable to appeal

31 I first summarise at [32]–[40] below the parties' opposing arguments on the issue of whether the VRB's Decision is appealable, before explaining my decision at [41]–[83].

Parties' submissions on Issue 1

32 The Appellant took the position that the VRB's Decision was appealable for the following three reasons. First, according to the Appellant, s 35(1) of the PTA – which addresses appeals from the VRB to the General Division of the High Court – makes no distinction between final and interlocutory decisions, or between decisions on the merits and decisions on preliminary procedural applications: instead, s 35(1) simply provides for appeals by any owner against

40 CS's Affidavit at para 14 (pp 4–5); TZY's Affidavit at para 36 (pp 14–15).

41 NEs at p 32 lines 23–26.

"the decision" made by the VRB. The expression "the decision" in s 35(1) is unqualified, and this should be contrasted with s 35(3), which provides for appeals by the Respondent or the Comptroller (as the case may be) only on questions of law or of mixed law and fact.[42]

33 Second, and in similar vein, the Appellant argued that the 1990 Regulations do not distinguish between interlocutory and final decisions for the purposes of appeals.[43]

34 Third, the Appellant argued that if pre-hearing or interlocutory decisions by the VRB were not appealable, the only recourse a party had for challenging such decisions would be by way of judicial review, the scope of which was relatively limited.[44] In the present case, if such a challenge were to fail, the Appellant would be required to proceed to a hearing before the VRB based on its original Notice of Appeal, without reference to the Residual Method, and then – if necessary – to appeal the VRB's final decision to the General Division of the High Court. According to the Appellant, this would make for an "uneconomical" approach because either the Appellant would be required to adduce fresh evidence on the Residual Method at the eventual appeal before the High Court, or the High Court might order the matter to be remitted to the VRB for the latter to consider the Residual Method.[45]

35 For its part, the Respondent highlighted that an appellate court "may only hear appeals of which it has jurisdiction over, which is determined by …

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42 Appellant's Written Submissions dated 11 March 2026 ("AWS") at paras 28–29.

43 AWS at para 30.

44 AWS at para 31; see also NEs at p 5 lines 30–32.

45 AWS at paras 33–34.

written laws expressly permitting such appeal[s]".[46] The Respondent cited *OpenNet Pte Ltd v Info-communications Development Authority of Singapore* [2013] 2 SLR 880, as well as s 20(*c*) of the Supreme Court of Judicature Act 1969 (2020 Rev Ed) ("SCJA") in support of this proposition. Neither the PTA nor the 1990 Regulations provides for the General Division of the High Court to hear appeals on preliminary or interlocutory matters arising before the VRB.[47]

36 In particular, the Respondent interpreted s 35(1) of the PTA as only allowing for "substantive property tax appeals". In the hearing before me, the Respondent used the terms "substantive property tax appeals" and "substantive property tax decisions" interchangeably to refer to those decisions (and appeals therefrom) of the Respondent specified under s 20A PTA (which concern the Respondent's determination of, *inter alia*, the AVs ascribed to properties), or those decisions (and appeals therefrom) of the Comptroller specified under s 22 PTA (which concern the Comptroller's decisions on any tax payable or to be refunded) as well as s 38 PTA (which concern the appointment of agents for recovery of tax).[48]

37 In support of its reading of s 35(1) of the PTA, the Respondent highlighted that s 35(1) is found within Part 4 of the PTA on appeals, and s 23(1) of the PTA refers to the VRB being constituted to hear appeals from decisions of the Respondent of which notice has been given under s 20A, or of the Comptroller of which notice has been given under s 22 or s 38.[49] Section 29(1) of the PTA (which specifies the requisite form for a notice of appeal) also refers

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46 Respondent's Written Submissions dated 11 March 2026 ("RWS") at paras 20–22.

47 RWS at para 23–24.

48 RWS at para 29.

49 RWS at para 31.

specifically to appeals under s 20A or s 22: according to the Respondent, this supported its case that only decisions by the VRB on substantive property tax matters were appealable.[50]

38 In addition, the Respondent highlighted that the VRB is empowered under s 33(1) of the PTA to direct consequential amendments to the AV of a property after the appeal had been heard by the VRB. According to the Respondent, this indicated that the term "appeal" in Part 4 of the PTA was used to refer to substantive appeals regarding the VRB's determination on AV.[51]

39 Finally, according to the Respondent, the fact that property tax continues to be payable under s 35(4) of the PTA even pending the determination of an appeal by the High Court suggests that the appeal in question must be on a substantive decision regarding AV.[52]

40 The Respondent argued that its interpretation of s 35(1) PTA was consistent with the "underlying theme" of Part 4 of the PTA being limited to appeals against the VRB's "substantive decision on the merits";[53] further, that this approach would give effect to the purpose of tribunals, which was to adjudicate expeditiously and efficiently on disputes in specific areas instead of having proceedings be dragged out through appeals on various interlocutory matters.[54]

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50 RWS at paras 32–33.

51 RWS at paras 34–35.

52 RWS at para 36.

53 RWS at para 39.

54 RWS at para 40.

My decision on Issue 1

Whether Issue 1 amounted to a threshold issue or an issue to be determined on appeal

41 At the outset, the Appellant submitted that the issue of whether the VRB's Decision was appealable should be determined only at the hearing of the appeal itself, and not at the stage of the application for EOT to appeal.[55]

42 With respect, this submission was misconceived. As the Respondent pointed out in oral submissions,[56] a decision by the court at *this* stage as to whether the underlying decision was appealable would ensure that proceedings were managed efficiently, with minimal wastage of parties' resources. I agreed with the Respondent's submission. If the VRB's Decision was found not to be appealable under s 35(1) of the PTA, the General Division of the High Court (as the appellate court) would have no jurisdiction over the matter: there would be no basis for the Appellant to file an appeal, and *ergo*, no basis for this court to grant an EOT for the filing of an appeal.

43 For the reasons explained, I agreed with the Respondent that the issue of whether the VRB's Decision was appealable would be more appropriately characterised as a threshold issue, and that this issue should be dealt with before any consideration of the merits of the proposed appeal.

Determining the jurisdiction of the General Division of the High Court in appeals against decisions of the VRB

44 In determining whether the VRB's Decision was appealable to the General Division of the High Court, I started with the principle that the

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55 AWS at paras 26 and 36; NEs at p 3 lines 14–26.

56 NEs at p 31 lines 11–24.

jurisdiction of a court "must be statutorily conferred upon by the statute constituting it": *Re Nalpon Zero Geraldo Mario* [2013] 3 SLR 258 at [14].

45 The legislative provision which sets out the jurisdiction of the General Division of the High Court is s 20(*c*) of the SCJA, which provides as follows:

> **20.** The appellate civil jurisdiction of the General Division consists of —
>
> […]
>
> (*c*) the hearing of appeals from other tribunals as may from time to time be prescribed by any written law.

46 The "written law" that prescribes the hearing of appeals from the VRB is the PTA, and the relevant provision is s 35(1), which states:

> **35.**—(1) Any owner dissatisfied with the decision made by the [VRB] may, within 21 days of the date of the decision, appeal to the General Division of the High Court.

47 At the hearing before me, the issue in contention between the parties concerned the proper scope of the phrase "the decision" in s 35(1). Ultimately, this issue turned on the interpretation of s 35(1) within the context of the PTA.

Interpreting s 35(1) of the PTA in context

48 The 1990 Regulations do not address the type of decisions that are appealable and the 2025 Regulations are not applicable in this case (see [110] below). It is well-established that "an interpretation that would promote the purpose or object underlying the written law … is to be preferred to an interpretation that would not promote that purpose or object": s 9A(1) of the IA. In this regard, the court must first ascertain the possible interpretations of the relevant provision (having regard to the text of the provision and the context of the provision within the written law as a whole), before ascertaining the legislative purpose or object of the statute, and then comparing the possible

interpretations against the said purpose or object of the statute: *Tan Cheng Bock v Attorney-General* [2017] 2 SLR 850 ("*Tan Cheng Bock*") at [37].

49 At the hearing before me, there was some discussion of the difference between "final" decisions and "interlocutory" decisions, and whether only "final" decisions by the VRB would be appealable to the General Division of the High Court. However, I did not find it helpful to attempt to draw such distinctions in the present case. While *Black's Law Dictionary* (Bryan A. Garner ed) (Thomson Reuters, 12th Ed, 2024) has defined an "appealable decision" as a "decree or order that is *sufficiently final* to receive appellate review …, or an interlocutory decree or order that is *immediately appealable, usu. by statute*" [emphasis added] (at p 511), this definition did not provide much guidance in the present case, since it begged the question of *which* decisions of the VRB should be considered "sufficiently final" or "immediately appealable". As for the numerous cases which have dealt with the definition of "decision" in different contexts (see *Stroud's Judicial Dictionary of Words and Phrases* (Daniel Greenberg gen ed) (Sweet & Maxwell, 8th Ed, 2012) at pp 700–701, and Anandan Krishnan, *Words, Phrases & Maxims: Legally & Judicially Defined* (LexisNexis, 2008) at para D0334), these sources too were of limited assistance when the meaning to be attributed to the phrase "the decision" in s 35(1) of the PTA was ultimately one of statutory interpretation (see [48] above), where much depended on the statute in question and all relevant circumstances (see *Secretary of State for Work and Pensions v Morina* [2007] 1 WLR 3033 at [50]).

50 Having considered parties' submissions and the relevant materials available, I accepted the Respondent's proposed interpretation of s 35(1) of the PTA. My reasons were as follows.

51 As a starting point, I agreed with the Respondent's observation that the phrase "the decision" in s 35(1) of the PTA (which provides for appeals to the General Division of the High Court) must refer to a specific decision;[57] otherwise, s 35(1) could have provided that "any decision" by the VRB may be appealed. It is hornbook law that "[t]here is a presumption that every word in an enactment is to be given meaning" (Diggory Bailey and Luke Norbury, *Bennion, Bailey and Norbury on Statutory Interpretation* (LexisNexis, 8th Ed, 2020) ("*Bennion*") at para 21.2), because Parliament should not be taken to have legislated in vain (*Tan Cheng Bock* at [69]).

52 In the case of s 35(1), the use of the definite article "the" – instead of the indefinite determiner "any" – before the term "decision" suggested that only *certain* decisions by the VRB were appealable to the General Division of the High Court.

53 Further, and more fundamentally, a statutory provision must be interpreted having regard to the context of the provision "within the written law as a whole", given that the court must presume that a statute "is a coherent whole": *Tan Cheng Bock* at [37(a)] and [41]. This is in accordance with the presumption that Parliament "use[s] language carefully with a view to producing a consistent and coherent legislative scheme": *Bennion* at para 21.1. In this case, s 35 is located within Part 4 of the PTA, which is titled "Appeals". An examination of Part 4 of the PTA revealed that it is concerned, firstly, with appeals to the VRB against certain decisions by the Respondent and the Comptroller; and secondly, with appeals to the General Division of the High Court against certain decisions by the VRB.

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[57] NEs at p 24 lines 14–30.

54 Part 4 of the PTA starts with s 23, which addresses the role of the VRB and the rules on the appointment of its members. In particular, s 23(1) provides as follows:

> **23.**—(1) *For the purpose of hearing appeals from the decisions of the [Respondent] of which notice has been given under section 20A, or of the Comptroller of which notice has been given under section 22 or 38,* in the manner provided in this Act, there is to be a [VRB] consisting of not more than 30 members appointed from time to time by the Minister.
>
> [emphasis added]

55 Section 23(1) of the PTA therefore makes it clear that the VRB is set up for "the purpose of hearing appeals from the decisions of the [Respondent] … or of the Comptroller" on certain specified matters. In respect of the former, the Respondent is required to cause to be prepared a Valuation List of "all houses, buildings, lands and tenements" under s 10(1) of the PTA; and this list must contain, *inter alia*, a description of the property, the name of the owner, and the AV ascribed to the property (*per* s 10(3)). This is important because under s 6(1) of the PTA, property tax is payable upon the AV of all properties included in the Valuation List, and the annual tax payable is defined as "the rate of 36% upon the [AV] of every property included in the Valuation List": s 9(1) of the PTA. The Respondent may amend the Valuation List pursuant to s 20(1) of the PTA if it appears that the Valuation List "is or has become inaccurate in any material particular in any year" or "is likely to become inaccurate in any material particular in the ensuing year", *and* the Respondent "considers it desirable that an amendment should be made to the Valuation List". The Valuation List is "deemed to be inaccurate in a material particular" only in the specific circumstances set out in s 20(2) of the PTA. Section 20A(1) of the PTA provides that an owner who is aggrieved by the inclusion of any property in the Valuation List, or the AV of a property in the Valuation List, may make an objection to the Respondent. Further, s 20A(2) of the PTA provides that an

owner who "desires to object to an amendment made to the Valuation List" under s 20 of the PTA must do so within 30 days of the service of the notice of such amendment made under s 20(1). The Respondent must consider an objection made under s 20A(1) or s 20A(2) before disallowing or allowing the objection (whether in part or in whole) pursuant to s 20A(3) of the PTA. If the owner is dissatisfied with "the decision made by the [Respondent]" to either disallow the objection under s 20A(3)(*a*) or only allow the objection in part under s 20A(3)(*c*), the owner may appeal to the VRB: see s 20A(7) of the PTA.

56 In respect of the Comptroller, two types of decisions may be appealed to the VRB. First, under s 22(1) of the PTA, the Comptroller is required to give notice of any tax payable *or* to be refunded to the owner of the property concerned; and any owner who objects to any demand made by the Comptroller under s 22(1) may give notice of objection to the Comptroller: see s 22(2). If the owner is dissatisfied with "the decision made by the Comptroller" to disallow the objection under s 22(3)(*a*) or only allow the objection in part under s 22(3)(*c*), the owner may appeal to the VRB: see s 22(5) of the PTA.

57 Second, under s 38(1), the Comptroller *may* by written notice, if he/she thinks it necessary, declare any person to be the agent of any other person. Under s 38(2), the agent so declared ("X") may be required to pay any tax due from any moneys which either: (a) at the date of receipt of such notice, may be held by X for, or due by X to, or about to be paid by X to, the person whose agent X has been declared to be; or (b) at any time within a period of 90 days from the receipt of such notice, come into X's hands, or become due from X to, or about to be paid by X to, the person whose agent X has been declared to be. In default of such payment, the tax payable is recoverable from the agent X in the manner provided in s 38A: see s 38(2) of the PTA. Any person declared to be an agent under s 38(1) who is aggrieved by the Comptroller's declaration

may object to the declaration (s 38(5)); and the Comptroller may, after examining the objection, cancel, vary or confirm the declaration (s 38(6)). If the objector is aggrieved by "the decision of the Comptroller under [s 38(6) of the PTA]", the objector may appeal "against such decision to the [VRB]", and the provisions of Part 4 of the PTA (on "Appeals") "apply with the necessary modifications": see s 38(7) of the PTA.

58 In sum, therefore, pursuant to s 23(1) of the PTA, the VRB hears appeals from the decisions of the Respondent regarding the inclusion of any property in the Valuation List or the AV ascribed to properties in the Valuation List (or amendments made to the Valuation List), and the decisions of the Comptroller regarding the collection and refund of taxes or the appointment of agents for the recovery of tax. These are appeals regarding *substantive* property tax matters – which term, as I noted earlier (at [36]), the Respondent used as a shorthand term of reference for appeals against those decisions by the Respondent or the Comptroller specified under s 20A PTA, or s 22 / s 38 PTA respectively.

59 In the event that any owner "desires to appeal under section 20A or 22", s 29(1) of the PTA provides that such owner "must lodge with the secretary to the [VRB], within the time allowed therefor, a written notice of appeal in duplicate in the prescribed form".[58] Sections 29(2) and 29(3) set out other requirements relating to the form of the notice of appeal, while s 29(4) empowers the Chairman of the VRB to permit any person to proceed with an appeal notwithstanding that the notice of appeal was not lodged within the time allowed therefor, provided certain conditions are proven to the Chairman's satisfaction. Thereafter, other provisions within Part 4 of the PTA deal with the powers of the VRB in hearing an appeal and certain procedural matters. In

[58] RWS at para 32.

particular, s 33(1) provides that after hearing an appeal, the VRB "may – (*a*) *in the case of an appeal made under section 20A, dismiss the appeal or direct that such amendments as it thinks proper be made to the Valuation List for the year in respect of which the appeal was made and for the ensuing years; and (b) in the case of an appeal made under section 22, confirm, vary or rescind the decision of the Comptroller*" [emphasis added]. Section 34 goes on to state that "[e]xcept as provided in section 35, the decision of the [VRB] is final".

60 It is in this context, then, that s 35(1) of the PTA provides for any owner dissatisfied with "the decision made by the [VRB]" to be able to appeal to the General Division of the High Court within 21 days of the date of the decision. In my view, given the context, the types or categories of decisions by the VRB that are appealable to the General Division of the High Court under s 35(1) must correspond to the discrete types or categories of decisions from which the VRB may hear appeals under s 23(1). Accordingly, I agreed with the Respondent that the phrase "the decision" in s 35(1) of the PTA was likely intended to refer to decisions by the VRB on "substantive property tax appeals" (*ie*, appeals against decisions by the Respondent or the Comptroller of which notice had been given under s 20A, or s 22 / s 38 respectively).[59]

61 For completeness, I should add that I did not agree with the Respondent's remaining two arguments. First, as I noted earlier (at [38]), the Respondent sought to rely on the power given to the VRB under s 33(1) of the PTA to direct consequential amendments to the Valuation List (and thus the AV of a property) after hearing an appeal: the Respondent suggested that the provision for this power must mean that the VRB was intended to deal with appeals on substantive property tax matters, and accordingly, that it was the

[59] RWS at para 29.

VRB's decisions on such appeals that would be appealable to the General Division of the High Court under s 35(1). I did not find this argument persuasive, especially since the express usage of the term "may" in s 33(1) indicates that it is not in all cases that the VRB will direct amendments to be made to the AV. Second, the Respondent also relied on the provision in s 35(4) of the PTA for property tax to be "payable and [continue] to be payable and recoverable in the manner provided in [the PTA]" pending the determination of an appeal by the General Division of the High Court. According to the Respondent, this provision supported the conclusion that only decisions by the VRB on substantive property tax matters would be appealable to the High Court (see [39] above). Again, I was not persuaded by the Respondent's argument. Section 35(4) simply ensures that *regardless of the nature of the decisions being appealed or the stage which the appeal is at*, property tax remains payable and recoverable: it does not shed light on the types or categories of decisions by the VRB that are appealable to the High Court under s 35(1).

62 Leaving aside these two arguments, I accepted the Respondent's proposed interpretation of s 35(1) of the PTA. To reiterate: where the VRB has decided an appeal from the decision of the Respondent of which notice was given under s 20A of the PTA, or from the decision of the Comptroller of which notice was given under s 22 or s 38 of the PTA, any owner dissatisfied with the VRB's decision may appeal to the General Division of the High Court under s 35(1). Decisions by the VRB on other matters are not appealable to the General Division of the High Court.

The Appellant's argument about the potential consequences of limiting owners' right to appeal decisions by the VRB

63 In seeking to oppose the above interpretation of s 35(1) of the PTA, the Appellant highlighted that it would leave property owners with no means of

challenging the VRB's decisions on pre-hearing or interlocutory matters other than by way of judicial review, since these would not constitute decisions in respect of substantive property tax appeals. As I noted earlier (see [34] above), the Appellant argued that this was an "uneconomical" approach for owners seeking to overturn the VRB's decision on a pre-hearing matter. Referring to its own position in the present case, the Appellant postulated that if this court held that the VRB's Decision was not appealable, and further if the Appellant were to fail in an attempt to challenge the VRB's Decision *via* judicial review, it would be unable to rely on the Residual Method at the appeal hearing before the VRB, since the hearing before the VRB would be based on the original notice of appeal (which did not mention the Residual Method). According to the Appellant,[60] it would be able to rely on the Residual Method only if, *after* the appeal hearing before the VRB and the issuance of the latter's decision, it appealed *that* decision to the General Division of the High Court under s 35(1) *and* either (a) obtained leave from the High Court to adduce fresh evidence of the Residual Method; or (b) obtained an order from the High Court for the matter to be remitted to the VRB to consider the Residual Method.

64 I did not find the Appellant's arguments to be persuasive. I explain.

65 First, there was no basis for the Appellant's suggestion that if it was unable to appeal the VRB's Decision in this case, it would be obliged to wait for the eventual appeal against the VRB's decision on the substantive property tax appeal in order to be able (hopefully) to bring up the Residual Method in the eventual appeal hearing before the High Court. In fact, reg 3(2) of the 1990 Regulations clearly contemplates that "during the hearing of the appeal", the VRB may permit an appellant "to rely on any grounds of appeal other than those

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60 AWS at para 33.

stated in the notice of appeal lodged under section 29 of the [PTA]". Further, reg 13 of the 1990 Regulations provides that at any time before delivering or conveying its decision, the VRB may "call for such further evidence or explanations from either party to be given in the presence of the other party as it may consider necessary". In my view, therefore, the Appellant exaggerated the inconvenience and expense which owners would purportedly be put to if they were precluded from appealing the VRB's pre-hearing decisions to the High Court under s 35(1).

66 Second, while I acknowledged that the interpretation of s 35(1) set out at [62] would restrict property owners' ability to challenge the VRB's decisions on pre-hearing or interlocutory matters, I did not find this to be an effective argument against the interpretation. As the Court of Appeal pointed out in *Tan Cheng Bock*, since an enactment is the text which Parliament has chosen to "embody and … give effect to its purposes and objects", "the meaning and purpose of a provision should, as far as possible, be derived from the statute first, based on the provision(s) in question read in the context of the statute as a whole" (see [43]). I have explained at [51] to [62] why, reading s 35(1) of the PTA in the context of the statute as a whole, the words "the decision" in s 35(1) should be understood to refer to decisions by the VRB on substantive property tax appeals (*ie*, appeals against those decisions of the Respondent or the Comptroller of which notice was given under s 20A, or s 22 / s 38 PTA respectively) – and not simply any decision by the VRB. As the Respondent observed in oral submissions,[61] the fact that this interpretation meant that owners would face restrictions on their ability to challenge the VRB's decisions on pre-hearing or interlocutory matters simply reflected Parliament's intention in enacting the relevant statutory provisions.

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61 NEs at p 24 lines 4–8.

67 Third, I found the above interpretation of s 35(1) of the PTA to be reinforced by the legislative history of the provision, as well as the policy rationale behind the establishment of statutory tribunals such as the VRB. I explain.

The historical development of s 35(1) PTA

68 The Property Tax Ordinance No. 72 of 1960 ("1960 Ordinance") was passed on 29 December 1960 with the object of providing for the levy of a tax on immovable properties in lieu of the rates which were then leviable under the Municipal Ordinance (Cap 133, 1936 Rev Ed) and the Local Government Ordinance 1957 (No 24 of 1957). At the Second Reading of the Property Tax Bill on 29 December 1960, the then-Minister for Finance Dr Goh Keng Swee explained in some detail the system which would be put in place under the new legislation for assessing the AVs of various categories of properties and the property tax payable thereon. He also highlighted that "[t]he procedure for hearing of objections on assessments [had] been completely revised by the establishment of an impartial [VRB] and for appeals to the High Court" (State of Singapore, *Legislative Assembly Debates, Official Report* (29 December 1960), vol 14 at col 897). The VRB was thus established under s 19(1) of the 1960 Ordinance "[f]or the purpose of enquiring into and hearing objections of which notice has been given under section 11 or subsection (3) of section 17 of [the 1960 Ordinance]". Section 11 of the 1960 Ordinance allowed any owner aggrieved by: (a) the inclusion of any property in the Valuation List; (b) the AV ascribed thereto; or (c) any other statement made in or by any omission from the Valuation List to give a notice of objection to the VRB; and s 17(3) made similar provision for any owner who desired to object to any amendment made by the Respondent to the Valuation List under s 17(1). In other words, therefore, as of 1961, when the 1960 Ordinance entered into force, the VRB *directly* heard

objections lodged by owners to decisions on four matters: (a) the inclusion of properties in the Valuation List; (b) the AVs ascribed thereto; (c) any other statement made in or any omission from the Valuation List; and (d) amendments to the Valuation List. In the event of an owner continuing to be dissatisfied after having been heard by the VRB, s 32(1) of the 1960 Ordinance provided as follows:

> **32.**—(1) *Any owner who*, having given notice of objection under section 11 or subsection (3) of section 17 of this Ordinance and having exercised his right to be heard by the [VRB], *is aggrieved by the inclusion in the Valuation List of any property or by the [AV] ascribed thereto or by any amendment made to the Valuation List* may, within twenty-one days of service of notice on him of the authentication referred to in section 30 of this Ordinance appeal to the High Court.
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> [emphasis added]

69 In short, under the 1960 Ordinance, the VRB dealt directly with objections by owners on certain specified matters (*ie*, inclusion of properties in the Valuation List, assessment of the properties' AVs, any other statement made in or any omission from the Valuation List, and amendments to the Valuation List) – but the mechanism for appeals to the High Court was available only for appeals against the VRB's decisions on three out of four of those matters – and no others.

70 With the passing of the Property Tax (Amendment) Ordinance 1963 (No 25 of 1963) ("1963 Amendment Ordinance"), s 19(1) of the 1960 Ordinance was amended so as to provide that the VRB was constituted "[f]or the purpose of hearing *appeals from the decisions of the [Respondent] of which notice has been given under section 11 or section 17 of this Ordinance*" [emphasis added] (see s 8 of the 1963 Amendment Ordinance). At the Second Reading of the Property Tax (Amendment) Bill ("1963 Amendment Bill") on 19 December 1963, the then-Minister for Finance Dr Goh Keng Swee explained

this change in the VRB's role. The Minister noted that under the original s 19(1) of the 1960 Ordinance, aggrieved property owners would lodge their objections against valuations directly with the VRB – and that the experience of "the last two years" had shown that "the majority of objections were minor ones which could have been satisfactorily settled by the Inland Revenue Department": State of Singapore, *Legislative Assembly Debates, Official Repor*t (19 December 1963), vol 22 at col 1020. As such, objections to (a) the inclusion of properties in the Valuation List; (b) the assessment of the properties' AVs; (c) any other statement made in or by any omission from the Valuation List; and (d) amendments to the Valuation List were to be lodged first with the Respondent, and under the amended s 19(1), appeals against the Respondent's decisions on these specified matters were to be heard by the VRB. As the Minister observed, this change would "make for more expeditious decisions without jeopardising the right of appeal to the [VRB]".

71 In line with the change in the VRB's role, s 32(1) of the 1960 Ordinance was amended to provide that "[a]ny owner dissatisfied with the decision made by the [VRB] may, within twenty-one days of the date of such decision appeal to the High Court. […]" (see s 13 of the 1963 Amendment Ordinance). The amended s 32(1) of the 1960 Ordinance was thus very much similar to the present s 35(1) of the PTA.

72 In the same Second Reading speech, the Minister further highlighted another change to the appeal process which the 1963 Amendment Bill introduced; namely, the introduction of the new s 32(2) which provided that "within twenty-one days of the date of the [VRB's] decision", the Respondent "may … appeal to the High Court from the decision of the [VRB] upon any question of law or of mixed law and fact" (see s 13 of the 1963 Amendment Ordinance). This too was new: as the Minister noted, under the old provision,

the right to appeal to the High Court was enjoyed "only by the property owner, and not by the Government". Thus amended, the new s 32(2) was very much similar to the present s 35(3) of the PTA.

73 As explained by the Minister, therefore, the 1963 Amendment Bill (and thus the 1963 Amendment Ordinance) changed the appeal mechanism for property owners dissatisfied with the inclusion of properties in the Valuation List, the assessment of the properties' AVs, any other statement made in or any omission from the Valuation List, or amendments to the Valuation List. Such owners were to lodge their objections with the Respondent in the first instance, and they were then given the right to appeal the Respondent's decisions on these matters to the VRB. The right of property owners to subsequently appeal to the High Court against the VRB's decisions in such appeals was preserved. One other change to the appeal process was the introduction of a right of appeal for the Respondent. The 1963 Amendment Ordinance did *not* introduce a new right for property owners to appeal to the High Court against *any* decisions by the VRB. Nor did the Minister's Second Reading speech mention any such change to property owners' right of appeal.

74 Since the 1963 Amendment Ordinance, there have been changes to the scope of the appeals to be heard by the VRB. The Property Tax (Amendment) Act 1973 ("1973 Amendment Act"), which was passed on 26 July 1973, introduced a new provision (then s 19A) on the procedure for collection of taxes by the Comptroller (see s 12 of the 1973 Amendment Act). Owners objecting to any demand by the Comptroller for payment of tax could give notice of its objection to the Comptroller; and pursuant to the further amendments effected by the 1973 Amendment Act, any owner dissatisfied with the decision of the Comptroller on its objection could appeal to the VRB (*ie*, the position under the current s 22(5) of the PTA). Subsequently, the Property Tax (Amendment) Act

1996 (see s 13) introduced another new provision (then s 38A) empowering the Comptroller to declare any person to be the agent of any other person for the recovery of tax. This new provision also allowed any person aggrieved by being declared an agent to file notice of his/her objection with the Comptroller. Thereafter, if he/she was aggrieved by the decision of the Comptroller on his/her objection, he/she could appeal against such decision to the VRB (*ie*, the position under the current s 38(7) of the PTA).

75 The Property Tax (Amendment) Act 2002 ("2002 Amendment Act"), which was passed on 31 October 2002, introduced a new provision (s 20A) which dealt with the objections that could be made to the Valuation List. The new s 20A provided that any owner "aggrieved by the inclusion of any property in the Valuation List or by the [AV] ascribed thereto in the Valuation List" could make an objection to the Respondent. Further, any owner who desired to object to an amendment made to the Valuation List by the Respondent could also make such an objection to the Respondent. The effect of this revision was that the Respondent no longer heard objections to "any other statement made in or … any omission from the Valuation List" (see [68] and [70] above), and in turn the VRB no longer heard appeals on such matters.

76 While the scope of the appeals heard by the VRB has seen a number of changes over the years (as set out at [74]–[75] above), the provision for the right of owners to further appeal the VRB's decisions to the High Court has remained substantively similar to the post-1963 version of s 32(1) (see [71] above). Essentially, this provision continued to be located in that part of the legislation dealing with the appeals to be heard by the VRB; and it continued to stipulate that any owner dissatisfied with "*the* decision" [emphasis added] made by the VRB could appeal to the High Court (subsequently, the General Division of the High Court) within 21 days of the date of the VRB's decision. Further, while

the property tax legislation has been amended numerous times since the 1963 Amendment Ordinance, there has been no discussion in any of the relevant Parliamentary debates about expanding owners' right of appeal to the High Court to allow for appeals against *any* decision by the VRB.

77 It is well-established that Parliament is presumed not to have intended to make a radical change in existing law "by a mere sidewind", with the expectation being that "the more fundamental the change, the more thoroughgoing and considered should be the provisions by which it is implemented": *Bennion* at para 26.7; see also *Goldring Timothy Nicholas v Public Prosecutor* [2013] 3 SLR 487 at [51]–[53]. If Parliament had intended to expand the right of owners to appeal to the High Court by allowing them to appeal not just the VRB's decisions on substantive property tax matters but *any* decision by the VRB on any matter, it would be anomalous for there to have been no amendments expressly introducing this radical change – and no mention of this change either in any Parliamentary debates. In my view, the only sensible conclusion to be drawn in the circumstances was that no such change to the law was ever effected by Parliament.

The policy rationale behind the establishment of statutory tribunals

78 In addition to the relevant legislative history, the policy rationale behind the establishment of statutory tribunals such as the VRB was another consideration which supported the Respondent's proposed interpretation of s 35(1) of the PTA. I agreed with the Respondent that its proposed interpretation – as summarised above at [62] – would give effect to the intended purpose of such tribunals: *ie*, to adjudicate expeditiously and efficiently on disputes in specific, specialised areas, instead of having proceedings be dragged out through appeals on various interlocutory matters (see [40] above). In the United

Kingdom, for example, the *Report of the Committee on Administrative Tribunals and Enquiries* (Cmnd 218, 1957) – which has been described as "the first milestone in the development of the modern tribunals system" (Mark Elliott and Jason Varuhas, *Administrative Law: Text and Materials* (OUP, 2nd Ed, 2017) at p 727) – highlighted, *inter alia*, the following attributes of tribunals:

> … tribunals have certain characteristics which often give them advantages over the courts. These are cheapness, accessibility, freedom from technicality, expedition and expert knowledge of their particular subject. […]

79 Writing extra-judicially in an article titled "Transparent, Fair and Impartial: A Snapshot of Tribunals in Singapore" [2004] 84 *Australian Law Reform Commission Reform Journal* 33, Mr Richard Magnus – the then-Senior District Judge of the Singapore Subordinate Courts – also observed that statutory tribunals in Singapore "exist as an efficient alternative to the ordinary courts by providing simpler, speedier, cheaper, more accessible, and more specialised justice to the industries, specialist sectors and lay public" (at p 33).

80 More recently, in a speech titled "The Role of Tribunals in the Delivery of Justice: Charting a Course for the Future" delivered on 26 April 2022 at the Inaugural Tribunals Conference, Chief Justice Sundaresh Menon observed (at [16] of the speech) that the relatively informal and simplified procedures of adjudicative tribunals, such as the Small Claims Tribunals, enabled these tribunals to conduct their proceedings in a manner that was "more streamlined, cheaper, more expeditious and typically less exhaustive" than that applicable in the courts. While this particular passage in the speech dealt specifically with adjudicative tribunals, I found it relevant too in the case of administrative tribunals such as the VRB, bearing in mind the Chief Justice's overarching point that unlike the courts which dealt with "a wide range of matters and disputes", tribunals were "typically established to serve particular needs within specific

contexts, and this mean[t] that their composition, processes and powers, amongst other things, [could] be specifically tailored to suit those needs" (at [11] of the speech).

81 In short, given that statutory tribunals such as the VRB are intended to provide more streamlined and efficient adjudication in specialised areas, it should not be surprising that that there is limited scope for property owners to challenge pre-hearing or interlocutory decisions by the VRB.

Application of my interpretation of s 35(1) PTA to the VRB's Decision

82 Having accepted the Respondent's proposed interpretation of s 35(1) of the PTA, I next applied that interpretation to the present case. On the facts before me, it was clear that the VRB's Decision was not a decision on a substantive property tax appeal (*ie*, an appeal against those decisions of the Respondent specified under s 20A of the PTA, or against those decisions of the Comptroller specified under s 22 / s 38 of the PTA). Accordingly, the VRB's Decision was not appealable to the General Division of the High Court under s 35(1) of the PTA.

83 In this connection, the Appellant argued that the VRB's Decision was "a reasoned ruling that determines the scope of the substantive hearing", and not merely a "routine case management direction".[62] With respect, however, this argument ignored the critical point in the hearing before me: regardless of whether the VRB's Decision did in fact "determine the scope of the substantive hearing", it was not a decision which related to a decision by the Respondent or the Comptroller of which notice had been given under s 20A or s 22 / s 38 respectively, and as such, it was not a decision which could be appealed to the

62 AWS at para 35.

General Division of the High Court under s 35(1). I should reiterate in any event that the VRB's Decision did *not* definitively "determine the scope of the substantive hearing": as I noted earlier (at [65]), while the Appellant was denied the opportunity to amend its notice of appeal at the *pre-hearing* stage, it remained open to the VRB – if it deemed it appropriate – to grant the Appellant leave, *at the substantive hearing*, to rely on grounds of appeal not currently included in its notice of appeal and to adduce further evidence.

84 As I found against the Appellant on the issue of whether the VRB's Decision was amenable to appeal, this was sufficient basis on which to dismiss the Appellant's application for an EOT to file its intended appeal. Nevertheless, in the interests of completeness, I also proceeded to consider Issue 2: *ie*, whether, assuming for the sake of argument that the VRB's Decision was appealable, I should exercise my discretion to grant the Appellant the EOT sought.

Issue 2: Whether, assuming the VRB's Decision was amenable to appeal, the Appellant should be granted an EOT to file its intended appeal

Applicable law

85 The four relevant factors to be considered by the court in EOT applications are: (a) the length of delay; (b) the reasons for the delay; (c) the chances of the appeal succeeding if the EOT is granted; and (d) any prejudice that the respondent would suffer if the EOT is granted: *Lee Hsien Loong v Singapore Democratic Party* [2008] 1 SLR(R) 757 ("*Lee Hsien Loong*") at [18] and [30]; recently applied in *Cao Pei v McCom Holding Ltd* [2025] 1 SLR 745 at [14]. While all four factors are of equal importance and must be taken into account (*Lee Hsien Loong* at [28]), the courts adopt a "far stricter approach towards applications for [EOT] for the filing and/or serving of a notice of appeal

relative to other situations": *Lee Hsien Loong* at [33]. The rationale is that in the context of appeals, the overriding concern is finality; the fact is that the lower court has found against the losing party and it is on him/her that the onus lies to file an appeal if he/she so wishes.

Parties' submissions on Issue 2

86 The Appellant contended that I should exercise my discretion to grant an EOT for the filing of its intended appeal, firstly, because it had filed its EOT application within the 21-day statutory appeal period, such that any delay was "minimal".[63]

87 Second, the Appellant claimed that it had genuine reasons for seeking an EOT, citing, in particular, the festive period and its internal constraints (see [21] above). In this connection, the Appellant argued that it had no control over when the VRB chose to hand down its judgment, and that moreover, the Respondent had previously agreed to EOTs on 18 and 30 December 2025, on account of the festive period (albeit for a different matter not related to the Appellant's filing of a notice of appeal).[64]

88 Third, the Appellant argued that in respect of both the threshold issue of the appealability of the VRB's Decision and the substantive merits of its intended appeal, its case was not hopeless. The Appellant claimed that since the threshold issue of appealability was "unsettled and disputed", its case *vis-à-vis* this issue could not be said to be hopeless.[65] As for the substantive merits, the Appellant sought to challenge the VRB's finding that the 1990 Regulations were

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63 AWS at paras 37–41.

64 AWS at paras 42–53.

65 AWS at para 57.

silent on pre-hearing amendments to a notice of appeal. According to the Appellant, this finding was wrong because the VRB failed to consider that reg 7 of the 1990 Regulations conferred a "broad procedural discretion" on the VRB.[66] The Appellant contended that the VRB was also wrong in relying on *Ladd v Marshall* (see [15] above) instead of applying principles governing amendments to notices of appeal.[67] As for the VRB's finding that the Appellant was engaging in forum-shopping (see [20] above), it was argued that such a finding at a "preliminary" stage of the proceedings gave rise to an issue of "procedural fairness".[68]

89 Fourth, the Appellant argued that the grant of an EOT in this case would not cause any tangible prejudice to the Respondent because the proceedings were still "at an early stage".[69] Moreover, according to the Appellant, the Respondent – being "a public body" – had the "institutional capacity to respond whenever the appeal is filed".[70] The Respondent had also been collecting the assessed property tax throughout the proceedings,[71] and any inconvenience caused to it by the grant of the EOT would be compensable by an appropriate order as to costs.[72]

90 The Respondent, for its part, argued that applying the *Lee Hsien Loong* principles governing EOT applications, it was clear that there was no basis for the court to exercise its discretion in the Appellant's favour. First, according to

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66 AWS at para 59.

67 AWS at para 60.

68 AWS at para 61.

69 AWS at para 67.

70 AWS at para 68.

71 AWS at para 68.

72 AWS at para 69.

the Respondent, the Appellant's delay in this case was "substantial".[73] This was because the Appellant should actually have filed its appeal along with – or at least as soon as possible after – the filing of the present EOT application.[74] Instead, even as at the date of the hearing of its EOT application, the Appellant had yet to file its Notice of Appeal.[75]

91 Second, it was the Respondent's case that the Appellant had no good explanation for its delay in filing the intended appeal against the VRB's Decision.[76]

92 Third, in respect of the substantive merits of the Appellant's intended appeal against the VRB's Decision, the Respondent argued that the Appellant's case was hopeless, as there was simply nothing in the relevant legislation which provided for pre-hearing amendment of notices of appeal.[77]

93 Fourth, the Respondent argued that it would be subjected to undue prejudice if the EOT were to be granted. The Respondent noted that more than three years had elapsed since the Appellant first filed its Notice of Appeal on 9 January 2023 (see [8] above), in the course of which the Appellant had vacillated between differing positions on the proposed AV (see [11] above).[78] In the circumstances, to extend the time for the Appellant to appeal the VRB's pre-hearing decision on its proposed amendment to the Notice of Appeal would

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73 RWS at para 75.

74 RWS at paras 79–81.

75 RWS at para 76; see also NEs at p 32 lines 23–26.

76 RWS at paras 77–82.

77 RWS at paras 46–62.

78 RWS at paras 84–86.

undermine the importance of finality in proceedings and lead to the underlying proceedings being further prolonged.[79]

My decision on Issue 2

94 Having considered parties' submissions and the evidence available, I concluded that even assuming that the VRB's Decision was appealable under s 35(1) of the PTA, the Appellant should still not be granted the EOT sought because it was unable to provide any satisfactory explanation for its delay, and its intended appeal was in any event hopeless. I explain.

Length of delay

95 The differing positions taken by parties on the length of delay (see [86] and [90] above) was due to their having adopted different endpoints when calculating the length of delay. The Appellant argued that its filing of the EOT application should mark the relevant endpoint of the period of delay, and that the delay was thus "minimal" in this case since it was able to *file its EOT application* within the 21-day period stipulated under s 35(1) of the PTA for the filing of appeals against decisions by the VRB. The Respondent, on the other hand, argued that the period of delay would end only with the filing of the intended appeal; and that the Appellant's delay in this case was therefore "substantial" because even as at the date of the hearing before me, it had not yet filed its appeal against the VRB's Decision.

96 I had reservations about the Respondent's assertion that the Appellant could and should, at the very least, have filed its appeal against the VRB's Decision soon after the filing of its EOT application. As I indicated to counsel

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[79] RWS at paras 87–89.

at the hearing,[80] I was doubtful as to whether the filing of the appeal would be accepted by the court registry if it was done out of time. From the judgment of the Court of Appeal in *Pearson Judith Rosemary v Chen Chien Wen Edwin* [1991] 2 SLR(R) 260 at [3], for example, it would appear that the applicant wife's filing of a notice of appeal was declined on two occasions by the court registry "as it was out of time". There was no evidence before me to suggest that if the Appellant had attempted to file its appeal out of time and in the absence of a grant of EOT, the filing would have been accepted by the court registry.

97 In the circumstances, I was prepared to give the Appellant the benefit of the doubt insofar as the length of delay was concerned, and to assume that the delay in this case was "minimal" – or at least, not substantial. However, this did not assist the Appellant, because the overriding consideration in applications to extend time for filing an appeal is that the relevant rules "must *prima facie* be obeyed, with reasonable diligence being exercised" (*Lai Swee Lin Linda v Attorney-General* [2006] 2 SLR(R) 565 at [45]; see also *Anwar Siraj v Ting Kang Chung John* [2010] 1 SLR 1026 at [30]). Even assuming that its delay in filing the intended appeal was not substantial, the Appellant still had to provide a satisfactory explanation for the delay; and this, it was patently unable to do.

The Appellant's reasons for the delay were plainly inadequate and unacceptable

98 I earlier outlined at [21] and [87] the reasons put forward by the Appellant to explain why it could not file the intended appeal within the 21-day timeline prescribed in s 35(1) of the PTA. In my view, these reasons were plainly inadequate and unacceptable. Even taking into account the fact that

[80] NEs at p 39 line 10 – p 40 line 27.

Ms Sim was overseas when the VRB's Decision was handed down on 19 December 2025, she was back in Singapore by 22 December 2025. This would have given the Appellant at least 12 full working days – until 9 January 2026 – to file its appeal (including the date of Ms Sim's return, but excluding 25 December 2025 and 1 January 2026, excluding weekends, and accounting for two half-workdays on 24 and 31 December 2025).[81]

99 In this connection, the Appellant's claim about having needed until 5 January 2026 to consult with the Hong Kong-based CFO of its parent company was no more than a bare assertion: there was no attempt to elaborate on the matter(s) on which "consultation" was necessary, nor was there any explanation as to why this "consultation" could not be completed until 5 January 2026.

100 More importantly, as the Respondent pointed out, the Appellant and its counsel would have been fully cognisant of the filing timeline prescribed under s 35(1) of the PTA.[82] It was incumbent on the Appellant to ensure it had its own contingency arrangements in place to meet any court deadlines that might arise, since – as the Appellant itself acknowledged[83] – it had no control over when the VRB might hand down its decision, and thus could not be certain that the VRB would only give its decision at a time when the Appellant's key personnel and its counsel were available to attend promptly to the matter.

101 As to the other reasons proffered by the Appellant for its inability to file the intended appeal within the 21-day timeline, these were also wholly unmeritorious. First, the Appellant contended that an appeal against the VRB's

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81 AWS at para 44.

82 RWS at para 77(a).

83 AWS at para 43.

Decision entailed more than filing "a simple notice of appeal", because there were numerous documents which had to be exhibited in the supporting affidavit accompanying the originating application for its intended appeal.[84] However, as the Respondent pointed out, most of the documents to be exhibited were already in the Appellant's possession at the material time.[85] This was not disputed by the Appellant. In any event, I did not think that the Appellant and its counsel could deny that they would have known of these procedural requirements in advance, these requirements being clearly stated in O 20 rr 3(1), 3(3) and 3(4) of the ROC.

102 Second, the Appellant attempted to excuse its delay by pointing out that the Respondent had agreed to EOTs on 18 and 30 December 2025, on account of the festive period (see [87] above). However, these EOTs were in relation to responses to be given by the parties to the VRB on a procedural matter regarding an expert witness.[86] There was no reason for the Appellant to assume that the Respondent's earlier agreement to EOTs for a different matter necessarily presaged its amenability to an EOT for the Appellant to appeal against the VRB's Decision. Nor could the Respondent's refusal to agree to an EOT for the filing of the Appellant's proposed appeal in any way explain or excuse the latter's delay.

103 For the reasons set out above, I found that the Appellant was unable to provide any satisfactory reason for its delay in filing the intended appeal. Further, even assuming for the sake of argument that the reasons proffered were adequate, its intended appeal was hopeless for the following reasons.

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84 AWS at para 15.

85 NEs at p 35 line 28 – p 36 line 4.

86 TZY's Affidavit at para 38 (pp 15–17); see also CS's Affidavit at pp 60–62.

The Appellant's intended appeal was hopeless

104 I have already dealt with the appealability of the VRB's Decision as a question anterior to the issue of whether an EOT should be granted (see [44]–[83] above).[87] As for the Appellant's arguments on the substantive merits of its proposed appeal against the VRB's Decision, these were baseless and contrary to established legal principles.

105 As I noted earlier (see [88] above), the main aspect of the VRB's Decision which the Appellant sought to challenge was the VRB's finding that there was no statutory basis for permitting pre-hearing amendments to a notice of appeal (see VRB's Decision at [32]–[36]). The Appellant was unable to produce any authorities to show otherwise.

106 To begin with, the PTA is silent on the issue of pre-hearing amendments to a notice of appeal. As for the 1990 Regulations, as I noted earlier (see [65] above), reg 3(2) of the 1990 Regulations contemplates that the VRB may give an appellant leave, during the hearing of the appeal, to rely on "any grounds of appeal other than those stated in the notice of appeal lodged under section 29 of the [PTA]" – but conspicuously, nothing is said in the 1990 Regulations about the VRB allowing amendment of the grounds of appeal stated in the notice of appeal *prior to* the hearing.

107 As for the Appellant's reliance on reg 7 of the 1990 Regulations (see [88] above),[88] this too was misconceived. Regulation 7 provides that "[s]ubject to the provisions of the [PTA] and [the 1990] Regulations, the procedure *at the hearing of any proceedings* shall be such as the [VRB] may determine"

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87 AWS at para 57.

88 AWS at para 59.

[emphasis added]. *Per* the Appellant's submissions, the italicised words ("at the hearing of any proceedings") suggested that the VRB had the power to decide on any procedural issues, whether "substantive" or "preliminary".[89] However, this suggestion ignored the specific phraseology of reg 7: the plain and ordinary meaning of the italicised words is that discretion is accorded to the VRB to decide on procedural issues arising *at the hearing of any proceedings* – and not *prior to the hearing*.

108 In arriving at this conclusion, I found it helpful to refer to the *expressio unius est exclusio alterius* principle. In gist, this principle states that when a statute expressly mentions one or more items, then by implication, other items of the same kind that are not expressed in the statute are generally excluded: *Bennion* at para 23.12. This is a long-standing principle that has been considered and applied by our courts on multiple occasions: see, for example, *Turner (East Asia) Pte Ltd v Builders Federal (Hong Kong) Ltd* [1988] 1 SLR(R) 281 at [33]; *Muhd Munir v Noor Hidah* [1990] 2 SLR(R) 348 at [20]; and more recently, *Cheng Tze Tzuen (Zhong Zhixuan) v Dang Lan Anh* [2025] SGHC 112 at [30] and *Goh Chin Soon v Public Prosecutor* [2026] 3 SLR 736 at [56]. In *Public Prosecutor v Li Weiming* [2014] 2 SLR 393 at [46], the Court of Appeal noted that the *expressio unius* principle "is a commonsensical one based on linguistic implication": "in certain contexts, the absence of matters that fall within the same category that is covered by the provision may warrant an inference that these matters were deliberately excluded", but the principle "does not preclude other types of matters that were not within contemplation"; and ultimately, "the boundaries of the application of the *expressio unius* principle must depend on the genus of the matters that are excluded by omission". Thus, for example, a factor that militates against the application of the *expressio unius* principle is

[89] NEs at p 13 lines 6–9.

the presence of evidence that certain words in a statute were included "by oversight rather than by design": *Public Prosecutor v D'Crus L Edward Epiphany* [1993] 1 SLR(R) 128 at [23]–[24].

109 In the present case, the express reference in reg 7 of the 1990 Regulations to the VRB's power to determine the procedure "at the hearing" of any proceedings is a strong indicator – in the absence of any provision to the contrary in the 1990 Regulations – that such power is limited to determining the procedure *at hearings before the VRB*, *not prior to such hearings*. Further, there are no interpretative factors that militate against the application of the *expressio unius* principle in this case. There is certainly no evidence to suggest that the words "at the hearing" were inserted in reg 7 "by oversight rather than by design". If anything, the provisions in the 1990 Regulations clearly distinguish between things that may occur "before the date fixed for the hearing" (reg 8(1)) and things that may occur "at the hearing" (regs 7 and 11) or at "the conclusion of the hearing" (reg 14(1)).

110 I make three other points in the interests of completeness. First, although the Appellant sought to refer to reg 5 of the 2025 Regulations in its arguments,[90] such references plainly did not assist its case. Regulation 5 of the 2025 Regulations sets out the circumstances in which an appellant may amend a notice of appeal – but the 2025 Regulations do not apply to the present case. Regulation 24(1)(*b*) of the 2025 Regulations expressly provides that reg 5 does not apply to any notice of appeal lodged before the specified date of 1 April 2025 (see also reg 24(3)), and the Appellant's notice of appeal was lodged on 9 January 2023. This was explained by the VRB in its Decision at [30]–[31], and

[90] AWS at para 59; see also NEs at p 16 line 8 – p 17 line 26.

also highlighted by the Respondent on appeal.[91] Indeed, the introduction of reg 5 in the 2025 Regulations – as well as the inclusion of the proviso expressly precluding it from applying retrospectively – reinforced the conclusion that the VRB has no power under the 1990 Regulations to allow pre-hearing amendments to a notice of appeal.

111 Second, I found no merit in the Appellant's argument that the VRB should not have cited the *Ladd v Marshall* principles (see [88] above). The Appellant did in fact seek to rely on fresh evidence allegedly arising from the SISV circular and addendum which were issued after the Appellant filed its Notice of Appeal on 9 January 2023.

112 Third, I also found no merit in the Appellant's criticisms of the VRB's remarks "at the preliminary stage" about the Appellant's decision to appoint two experts (see [88] above). The VRB's finding was that the Appellant's attempt to amend its notice of appeal so as to introduce the Residual Method "at this late stage of the proceedings" was "an afterthought" (see VRB's Decision at [25]). Moreover, while the Appellant's application was ostensibly for the purpose of adding a further ground of appeal on the basis of the Residual Method, the Appellant's counsel had agreed with the VRB that its amendment application "went beyond amending the grounds of appeal and involved a substantive change in the [AVs]" (see VRB's Decision at [27]). The VRB expressed concern that this amounted to an attempt "to conflate the [AV] with the grounds of appeal": as the VRB pointed out, the 1990 Regulations did not contemplate the AV *per se* as a ground of appeal; rather, the grounds of appeal stated in a notice of appeal were "intended to support the [AV] in dispute" (at [27]). The VRB further pointed out (at [38]) that at all material times, the Appellant "knew

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91 RWS at paras 56–58.

and was fully apprised of the [AVs] it presented to the [R]espondent". In other words, it was in the context of considering the true purpose of the Appellant's amendment application (*ie*, to change the AVs hitherto proposed) that the VRB commented that while the Appellant was not precluded from appointing more than one valuer in consultation, its conduct in appointing two expert witnesses to opine on different methods of valuation suggested that it "had embarked on an exercise of forum-shopping, electing the option that could best support its case of a lower [AV]". Given the context, the VRB's comment was entirely justifiable.

113 In sum, for the reasons set out above, I found that even if I were to assume that the VRB's Decision was amenable to appeal under s 35(1) of the PTA, there was *no prospect* of the Appellant's proposed appeal succeeding.

114 Given that the Appellant was unable to provide any satisfactory explanation for its delay and that its intended appeal was in any event hopeless, I did not find it necessary to make any findings on the issue of prejudice to the Respondent.

Conclusion

115 As the Appellant failed on both Issues 1 and 2, I dismissed the Appellant's EOT application and awarded costs to the Respondent (fixed at S$12,000, including disbursements).

Mavis Chionh Sze Chyi
Judge of the High Court

Raj Joshua Thomas and Vigneesh s/o Nainar (Tang Thomas LLC) for the Appellant;
Benedict Tedjopranoto, Dong Yuhui and Pang Mei Yu (Inland Revenue Authority of Singapore, Law Division) for the Respondent.