

Inland Revenue Authority of Singapore (Amendment) Bill

Bill No. 5/2024.

Read the first time on 10 January 2024.

A BILL

intituled

An Act to amend the Inland Revenue Authority of Singapore Act 1992.

Be it enacted by the President with the advice and consent of the Parliament of Singapore, as follows:

Short title and commencement

1. This Act is the Inland Revenue Authority of Singapore (Amendment) Act 2024 and comes into operation on a date that the Minister appoints by notification in the *Gazette*.

5 Amendment of section 2

2. In the Inland Revenue Authority of Singapore Act 1992 (called in this Act the principal Act), in section 2 —

(a) before the definition of “Authority”, insert —

10 ““authorised investigating officer” means an officer or employee authorised under section 9(4) to investigate offences under Part 5A;”;

(b) after the definition of “Deputy Chairperson”, insert —

15 ““electronic service” means the system established under section 29;”;

(c) in the definition of “member”, replace the full-stop at the end with a semi-colon; and

(d) after the definition of “member”, insert —

20 ““Scheduled public scheme” means a scheme, introduced by the Government or a statutory body pursuant to which any money, credit, rebate or other grant is to be given, and that is specified in the Second Schedule;

25 ““specially authorised officer” means an authorised investigating officer further authorised under section 9(5) to exercise the powers mentioned in that provision.”.

Amendment of section 6

3. In the principal Act, in section 6(1) —

30 (a) in paragraph (e), delete “and” at the end; and

(b) after paragraph (e), insert —

“(ea) to administer a Scheduled public scheme for and on behalf of the Government or a statutory body; and”.

Amendment of section 9

4. In the principal Act, in section 9, after subsection (3), insert — 5

“(4) The Authority may, by notification, authorise any officer or employee mentioned in subsection (3) to perform or assist in the performance of any duty imposed on the Authority under this Act.

(5) The Authority may further authorise an authorised investigating officer to exercise any power in section 17H(2), (3), (4) or (5), 17I, 17J, 17K or 17L.”. 10

New Part 5A

5. In the principal Act, after Part 5, insert —

“PART 5A 15

SCHEDULED PUBLIC SCHEMES

Division 1 — Recovery of wrongly given grants

Application of this Division

17A. This Division applies when a person (called in this Division the recipient) has been given any amount of money, credit, rebate or other grant under a Scheduled public scheme (called in this Division the wrongly given grant), whether before, on or after the date of commencement of section 5 of the Inland Revenue Authority of Singapore (Amendment) Act 2024, to which the recipient is not entitled under the terms of the Scheduled public scheme. 20 25

Recovery of wrongly given grants

17B. The Authority may recover from the recipient an amount equal in value to the wrongly given grant (called in this Division the claim amount) as a debt due to the Government. 30

Notices for payment of claim amounts

5 **17C.** The Authority may at any time give written notice to the recipient to pay the claim amount to the Authority, in the manner specified in the notice and within 30 days after the date of service of the notice or any later time that the Authority may allow in a particular case (called in this Division the payment period).

Interest for failure to pay claim amount

10 **17D.** If any part of the claim amount is not paid by the recipient within the payment period, the recipient must pay to the Authority, in addition to the amount not paid, interest at the prescribed rate on the outstanding claim amount calculated on a daily basis from the end of the payment period to the date the claim amount is paid to the Authority in full (called in this
15 Division the interest).

Remission or refund of claim amount and interest

17E. The Authority may remit or refund the whole or any part of the claim amount or interest.

Division 2 — Offences

Penalty for giving false or misleading information for obtaining grant, etc., under Scheduled public schemes

20 **17F.—(1)** A person commits an offence if, for the purposes of obtaining, or assisting another person to obtain, any money, credit, rebate or other grant under a Scheduled public scheme,
25 the person —

- (a) gives to a public agency any information that is false or misleading in any material particular; or
- (b) omits from any application, form or other document given to a public agency any material particular.

30 (2) Any person who is guilty of an offence under subsection (1) shall on conviction pay a penalty equal to the amount of the money, credit, rebate or other grant —

(a) that is given to the person or the other person (as the case may be) (each called *X*) under the Scheduled public scheme as a result of the offence, and to which *X* is not entitled; or

(b) that would have been given to *X* under the Scheduled public scheme had the offence not been detected, and to which *X* is not entitled.

5

(3) A person commits an offence if, for the purposes of obtaining, or assisting another person to obtain, any money, credit, rebate or other grant under a Scheduled public scheme, the person, without reasonable excuse or through negligence —

10

(a) gives to a public agency any information that is false or misleading in any material particular; or

(b) omits from any application, form or other document given to a public agency any material particular.

15

(4) Any person who is guilty of an offence under subsection (3) shall on conviction —

(a) pay a penalty equal to double the amount of the money, credit, rebate or other grant —

(i) that is given to the person or the other person (as the case may be) (each called *X*) under the Scheduled public scheme as a result of the offence, and to which *X* is not entitled; or

20

(ii) that would have been given to *X* under the Scheduled public scheme had the offence not been detected, and to which *X* is not entitled; and

25

(b) be liable to a fine not exceeding \$5,000 or to imprisonment for a term not exceeding 3 years or to both.

30

(5) A person commits an offence if the person, wilfully with intent to obtain, or to assist another person to obtain, any money, credit, rebate or other grant under a Scheduled public scheme —

(a) gives to a public agency any information that is false or misleading in any material particular; or

(b) omits from any application, form or other document given to a public agency any material particular.

5 (6) Any person who is guilty of an offence under subsection (5) shall on conviction —

(a) pay a penalty equal to 3 times the amount of the money, credit, rebate or other grant —

10 (i) that is given to the person or the other person (as the case may be) (each called *X*) under the Scheduled public scheme as a result of the offence, and to which *X* is not entitled; or

15 (ii) that would have been given to *X* under the Scheduled public scheme had the offence not been detected, and to which *X* is not entitled; and

(b) be liable to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 3 years or to both.

20 (7) In this section, “public agency” means —

(a) an Organ of State or a ministry or department of the Government;

(b) a public officer;

25 (c) a public authority established by or under any public Act for a public purpose (other than a Town Council); or

(d) a member, an officer or an employee, or any department, of such a public authority.

Division 3 — Powers of enforcement

Authority may require documents and information

30 **17G.—**(1) The Authority may, for the purposes of administering any Scheduled public scheme, give written

notice to any person to give to the Authority, within a reasonable time specified in the notice, any documents or information as to any person's entitlement to be given any money, credit, rebate or other grant under the Scheduled public scheme.

(2) Any person who, without reasonable excuse, contravenes subsection (1) shall be guilty of an offence and shall be liable on conviction — 5

(a) to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 12 months or to both; and

(b) in the case of a continuing offence, to a further fine not exceeding \$100 for every day or part of a day during which the offence continues after conviction. 10

Power to obtain information

17H.—(1) Whenever the chief executive officer or an authorised investigating officer has reasonable cause to suspect that a person (called in this section the relevant person) is committing or has committed an arrestable offence under this Part, the chief executive officer or authorised investigating officer — 15

(a) has at all times full and free access to all buildings and places at which the relevant person is suspected of committing or having committed the arrestable offence; 20

(b) has at all times full and free access to the documents, computers, computer programs and computer software (whether installed in a computer or otherwise) that are suspected of being used or having been used in connection with, or containing or having contained evidence relating to, the arrestable offence; 25

(c) has access to any information, code or technology which has the capability of retransforming or unscrambling encrypted data contained in or 30

available to such computers into readable and comprehensive format or text;

(d) is entitled —

5 (i) to inspect, copy or make extracts from any such document, computer, computer program, computer software or computer output without fee or reward; and

10 (ii) at any reasonable time to inspect and check the operation of any computer, device, apparatus or material that is suspected of being used or having been used in connection with the arrestable offence;

15 (e) may take possession of any such document, computer, device, apparatus, material, computer program or computer software if in his or her opinion —

(i) the inspection, checking, copying or extraction cannot reasonably be performed without taking possession;

20 (ii) any such items may be interfered with or destroyed unless possession is taken; or

(iii) any such items may be required as evidence in proceedings for an offence under this Part;

(f) is entitled to require —

25 (i) the person by whom or on whose behalf the computer is or has been used, or any person having charge of, or otherwise concerned with the operation of the computer, device, apparatus or material to provide the chief executive officer or authorised investigating officer with any reasonable assistance that the chief executive officer or authorised investigating officer may require for the investigation of the
30 arrestable offence; and

- (ii) any person in possession of decryption information to grant the chief executive officer or authorised investigating officer access to any decryption information necessary to decrypt data required for the investigation of the arrestable offence; and 5
- (g) is entitled to require a person in or at the building or place, and who appears to the chief executive officer or authorised investigating officer to be acquainted with any facts or circumstances that are relevant to the investigation of the arrestable offence, to do one or both of the following: 10
 - (i) answer any question to the best of the person's knowledge, information and belief;
 - (ii) take reasonable steps to produce a document for inspection. 15

(2) Subject to subsection (3), the chief executive officer or a specially authorised officer may, for the purpose of investigating an arrestable offence under this Part, break open any outer or inner door or window, or use any other reasonable means, to gain entry to a building or place. 20

(3) The chief executive officer or specially authorised officer may only exercise the power under subsection (2) if —

- (a) he or she has reason to believe that there is in that building or place any document or thing that may be, or that contains information that may be — 25
 - (i) relevant to the investigation of the arrestable offence; or
 - (ii) required as evidence in proceedings for the arrestable offence being investigated; 30
- (b) he or she has reason to believe that the document or thing is likely to be concealed, removed or destroyed, or the information is likely to be deleted, by any person; and

(c) he or she is unable to gain entry to that building or place after stating his or her authority and purpose and demanding such entry.

5 (4) To avoid doubt, the chief executive officer or a specially authorised officer who has gained entry to a building or place by exercising his or her power under subsection (2) for the purpose of investigating an arrestable offence under this Part may exercise any of his or her powers under subsection (1) after such entry for the purpose of that investigation.

10 (5) The chief executive officer or a specially authorised officer may, after gaining entry to a building or place under subsection (1) or (2) for the purpose of investigating an arrestable offence under this Part, search or cause to be searched a person found in the building or place for any
15 document or thing which may be relevant to the investigation of the arrestable offence, or is required as evidence in proceedings for that arrestable offence.

(6) A woman must not be searched except by a woman.

20 (7) A person is not obliged under this section to disclose (including through the production of a document) —

(a) any information that the person is under any statutory obligation (other than sections 128, 128A, 129 and 131 of the Evidence Act 1893) to observe secrecy; or

(b) any information subject to legal privilege.

25 (8) The chief executive officer or an authorised investigating officer may by written notice given to a person, require the person to give —

(a) orally or in writing; or

30 (b) with the prior written consent of the person, through the electronic service,

a document or any information that is relevant to an investigation of, or the prosecution of a person for, an offence under this Part.

(9) The time for compliance with a written notice under subsection (8) is 21 days after the date of service of the notice or any other period that the chief executive officer or authorised investigating officer considers appropriate.

(10) The chief executive officer or an authorised investigating officer may by written notice require any person to attend personally before the chief executive officer or authorised investigating officer, at the place and time specified in the notice, to do one or both of the following:

- (a) provide, to the best of that person's knowledge, information and belief, any information that is relevant to an investigation of, or the prosecution of a person for, an offence under this Part;
- (b) take reasonable steps to produce for inspection any document that contains such information.

(11) The power to require a person to provide information or produce a document under subsection (1)(g) or (8), or when in attendance before the chief executive officer or an authorised investigating officer pursuant to a written notice under subsection (10), includes the power —

- (a) to require that person, or any person who is or was an officer or employee of that person, to provide an explanation of the information or document;
- (b) if the information is not provided or the document is not produced, to require that person to state, to the best of the person's knowledge and belief, where it is;
- (c) if the information is recorded otherwise than in legible form, to require the information to be made available to the chief executive officer or authorised investigating officer (as the case may be) in legible form; and
- (d) in the case of a document, to inspect, copy or make extracts from the document without fee or reward, and to take possession of the document if, in the chief

executive officer's or authorised investigating officer's opinion —

5 (i) the inspection, copying or extraction cannot reasonably be performed without taking possession of the document;

(ii) the document may be interfered with or destroyed unless possession of the document is taken; or

10 (iii) the document may be required as evidence in proceedings for an offence under this Part.

(12) A statement made by any person asked under subsection (1)(g)(i), or when in attendance before the chief executive officer or an authorised investigating officer pursuant to a written notice under subsection (10), must —

15 (a) be reduced to writing;

(b) be read over to the person;

(c) if the person does not understand English, be interpreted for the person in a language that the person understands; and

20 (d) be signed by the person.

(13) Any person who, without reasonable excuse, contravenes any notice or requirement of the chief executive officer or an authorised investigating officer under this section shall be guilty of an offence and shall be liable on conviction —

25 (a) to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 12 months or to both; and

(b) in the case of a continuing offence, to a further fine not exceeding \$100 for every day or part of a day during which the offence continues after conviction.

30 (14) The generality of the term “reasonable excuse” in subsection (13) is not affected by subsection (7).

(15) Any person who, without reasonable excuse, hinders or obstructs the chief executive officer or an authorised

investigating officer in the performance or execution of his or her duties or of anything that he or she is empowered or required to do under this section shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 12 months or to both. 5

(16) Except as provided under subsection (7), it is not a defence to a charge under subsection (13) for a failure to provide any information or produce any document under any notice or requirement under this section, that the person is under a duty of secrecy in respect of that information or the contents of that document (called in this section a displaced duty of secrecy). 10

(17) A person who in good faith complies with any notice or requirement under this section is not treated as being in breach of a displaced duty of secrecy.

(18) No civil or criminal action for a breach of a displaced duty of secrecy, other than a criminal action for an offence under subsection (19), lies against the person mentioned in subsection (17) — 15

(a) for producing any document or providing any information if the person had done so in good faith in compliance with the notice or requirement under this section; or 20

(b) for doing or omitting to do any act if the person had done or omitted to do the act in good faith and as a result of complying with the notice or requirement under this section. 25

(19) Any person who, in purported compliance with a notice or requirement of the chief executive officer or an authorised investigating officer under this section, produces any document which contains any information, or provides any information, known to the person to be false or misleading in a material particular — 30

(a) without indicating to the chief executive officer or the authorised investigating officer that the information is

false or misleading and the part that is false or misleading; and

- (b) without providing correct information to the chief executive officer or the authorised investigating officer if the person is in possession of, or can reasonably acquire, the correct information,

shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 2 years or to both.

(20) In this section —

“advocate and solicitor” means an advocate and solicitor within the meaning of the Legal Profession Act 1966;

“arrestable offence” means an offence for which the chief executive officer or a specially authorised officer may ordinarily arrest without warrant under section 17I(1);

“computer” and “computer output” have the meanings given by section 2(1) of the Computer Misuse Act 1993;

“document” includes, in addition to a document in writing —

(a) any map, plan, graph or drawing;

(b) any photograph;

(c) any label, marking or other writing which identifies or describes anything of which it forms a part, or to which it is attached by any means;

(d) any disc, tape, soundtrack or other device in which sounds or other data (not being visual images) are embodied so as to be capable (with or without the aid of some other equipment) of being reproduced from it;

(e) any film (including microfilm), negative, tape, disc or other device in which one or more visual images are embodied so as to be capable (with

or without the aid of some other equipment) of being reproduced from it; and

- (f) any paper or other material on which there are marks, impressions, figures, letters, symbols or perforations having a meaning for persons qualified to interpret them;

5

“information subject to legal privilege” means —

- (a) communications between an advocate and solicitor and his or her client or any person representing his or her client made in connection with the giving of legal advice to the client; and

10

- (b) communications between —

- (i) an advocate and solicitor and his or her client or any person representing his or her client; or

15

- (ii) an advocate and solicitor or his or her client or any person representing his or her client, and any other person,

made in connection with, or in contemplation of, judicial proceedings and for the purposes of such proceedings,

20

when such communications are in the possession of a person who is entitled to possession of them, but excluding, in any case, any communications made with the intention of furthering a criminal purpose;

25

“writing” includes any mode of representing or reproducing words, figures, drawings or symbols in a visible form.

Arrest of persons

17I.—(1) The chief executive officer or a specially authorised officer (called in this section and sections 17J, 17K and 17L an arresting officer), may arrest without warrant any person whom the arresting officer reasonably believes —

30

- (a) has committed any offence under section 17F(5); or
- (b) is doing any of the following:

5 (i) destroying or attempting to destroy any document or thing with a view to hindering or obstructing the chief executive officer or an authorised investigating officer in the exercise of his or her powers;

10 (ii) deleting or attempting to delete any information contained in any thing with a view to hindering or obstructing the chief executive officer or an authorised investigating officer in the exercise of his or her powers;

15 (iii) resisting or attempting to resist, without reasonable excuse, the taking of any document or thing by the chief executive officer or an authorised investigating officer in the exercise of his or her powers,

20 being any document, thing or information that may be relevant to an investigation of an offence under this Part, or that may be required as evidence in proceedings for an offence under this Part.

(2) An arresting officer may search or cause to be searched an arrested person.

(3) A woman must not be searched except by a woman.

25 (4) An arresting officer making an arrest must, without unnecessary delay and subject to subsection (7) and the regulations mentioned in subsection (9), take or send an arrested person before a Magistrate's Court.

30 (5) An arresting officer must not detain in custody an arrested person for a longer period than under the circumstances of the case is reasonable.

(6) Such period must not exceed 48 hours, excluding the time necessary for the journey from the place of arrest to the Magistrate's Court.

- (7) An arrested person must not be released except —
- (a) on the person's own bond;
 - (b) on bail by a Magistrate or an arresting officer; or
 - (c) under the special order in writing by a Magistrate or an arresting officer.

5

(8) If any arrested person escapes, he or she may, at any time afterwards, be arrested in accordance with this section and section 17J.

(9) The Authority, with the approval of the Minister, may make regulations under section 31 to provide for —

10

- (a) any matter relating to the release of any person on any bond, bail or special order under subsection (7); and
- (b) the arrest of any person with or without warrant by an arresting officer for a breach of the conditions of a bond, bail or special order or other specified circumstances.

15

No unnecessary restraint

17J.—(1) In making an arrest, an arresting officer must touch or confine the body of a person to be arrested unless the person submits to arrest by word or action.

20

(2) If the person forcibly resists or tries to evade arrest, the arresting officer may use all reasonable means necessary to make the arrest.

(3) An arrested person must not be subject to more restraint than is necessary to prevent the person's escape.

25

(4) An arresting officer may use handcuffs or any similar means of restraint on an arrested person to prevent the person from —

- (a) inflicting any bodily injury to himself or herself or others;
- (b) damaging any property;
- (c) creating any disturbance; or

30

(d) escaping from custody.

(5) The handcuffs or means of restraint must not be used for the purpose of punishment.

Arresting officer to be armed

5 **17K.** An arresting officer may be provided with such batons and accoutrements as may be necessary for the effective discharge of his or her duties under sections 17I and 17J.

Search of place entered by person sought to be arrested

10 **17L.**—(1) If an arresting officer has reason to believe that a person to be arrested under section 17I(1) is inside any building or place and demands entry to that building or place, any person who resides in or is in charge of the building or place must allow the arresting officer free entry and provide all reasonable facilities for a search in it.

15 (2) If entry to that building or place cannot be gained under subsection (1), it is lawful for the arresting officer to enter and search the building or place.

(3) For the purposes of subsection (2), if an arresting officer —

20 (a) has stated his or her authority and purpose and demanded entry to a building or place; but

(b) is unable to obtain entry,

he or she may break open any outer or inner door or window, or use any other reasonable means, to gain such entry.

Arrested person may be examined orally

25 **17M.**—(1) The chief executive officer or an authorised investigating officer (called in this section an examining officer) may examine orally a person arrested under section 17I(1).

30 (2) A person examined by an examining officer need not state anything that —

(a) the person is under any statutory obligation (other than sections 128, 128A, 129 and 131 of the Evidence Act 1893) to observe secrecy; or

(b) is information subject to legal privilege.

(3) A statement made by an arrested person must —

5

(a) be reduced to writing;

(b) be read over to the person;

(c) if the person does not understand English, be interpreted for the person in a language that the person understands; and

10

(d) be signed by the person.

(4) Any person who, without reasonable excuse, fails or refuses to answer any question when examined under subsection (1) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 12 months or to both.

15

(5) The generality of the term “reasonable excuse” in subsection (4) is not affected by subsection (2).

(6) Except as provided under subsection (2), it is not a defence to a charge under subsection (4) for a failure to provide any information required by an examining officer that the person is under a duty of secrecy in respect of that information (called in this section a displaced duty of secrecy).

20

(7) A person who in good faith provides information required by an examining officer under subsection (1) is not treated as being in breach of a displaced duty of secrecy.

25

(8) No civil or criminal action for a breach of a displaced duty of secrecy, other than a criminal action for an offence under subsection (9), lies against the person mentioned in subsection (7) for providing any information if the person had done so in good faith in compliance with a requirement of an examining officer under subsection (1).

30

(9) Any person who, in purported compliance with a requirement of an examining officer under subsection (1), provides any information known to the person to be false or misleading in a material particular —

5 (a) without indicating to the examining officer that the information is false or misleading and the part that is false or misleading; and

10 (b) without providing correct information to the examining officer if the person is in possession of, or can reasonably acquire, the correct information,

shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 2 years or to both.

15 (10) In this section, “information subject to legal privilege” has the meaning given by section 17H(20).

Disposal of item given or seized

17N.—(1) Any item given to or seized by the chief executive officer or an authorised investigating officer under section 17G or 17H must —

20 (a) where the item is produced in any criminal proceedings, be dealt with in accordance with section 364 of the Criminal Procedure Code 2010; or

 (b) in any other case, be dealt with in accordance with subsections (2), (3) and (4).

25 (2) The chief executive officer or an authorised investigating officer must serve a written notice on the owner of the item instructing the owner to take custody of it within the period specified in the notice, which must be at least 5 days after the date of service of the notice.

30 (3) If the owner fails to take custody of the item within the period specified in the notice, or where the owner is unknown or cannot be found, then —

(a) if the item is a document (other than one specified in paragraph (d) or (e) of the definition of “document” in section 17H(20)), the item may be disposed of in any manner that the chief executive officer directs; or

(b) if the item is anything not specified in paragraph (a), the chief executive officer must make a report of this to a Magistrate. 5

(4) The Magistrate to whom a report is made under subsection (3)(b) may order the item to be forfeited or disposed of in any manner that the Magistrate thinks fit. 10

(5) This section does not affect any right to retain or dispose of any item which may exist in law apart from this section.”.

New section 27A

6. In the principal Act, after section 27, insert —

“Protection of informers

 15

27A.—(1) Except as provided in subsection (3), no witness in any civil or criminal proceedings commenced is obliged or permitted —

(a) to disclose the identity of an informer who has given any information with respect to an offence under Part 5A; or 20

(b) to answer any question if the answer to the question would lead, or would tend to lead, to the discovery of the identity of the informer.

(2) If any document which is in evidence or liable to inspection in any civil or criminal proceedings contains any entry in which any informer is named or described or which may lead to the discovery of the informer’s identity, the court must cause the entry to be concealed from view or to be obliterated so far only as may be necessary to protect the informer from discovery. 25 30

(3) If —

(a) in any proceedings for an offence under any written law, the court, after full enquiry into the case, believes that the informer wilfully made a material statement which the informer knew or believed to be false or did not believe to be true; or

(b) in any other proceedings, the court is of the opinion that justice cannot be fully done between the parties to the proceedings without the discovery of the informer,

the court may permit enquiry and require full disclosure concerning the informer.”.

New sections 28A and 28B

7. In the principal Act, after section 28, insert —

“Composition of offences

28A.—(1) The Authority may compound any offence under Part 5A that is prescribed as a compoundable offence by collecting from a person reasonably suspected of having committed the offence a sum not exceeding the lower of the following:

(a) one half of the amount of the maximum fine prescribed and penalty payable (if any) for that offence;

(b) \$10,000.

(2) On payment of such sum of money, no further proceedings are to be taken against that person in respect of the offence.

(3) All sums collected under this section must be paid into the Consolidated Fund.

Service of documents, etc.

28B.—(1) Except where it is provided by this Act that service must be effected either personally or by registered post, every document required or authorised by this Act to be served on any person may be served —

- (a) personally;
- (b) by sending it by ordinary post addressed to the person at the person's usual or last known place of residence or business; or
- (c) for a document or any information to be given under section 17H(8)(b) — through the electronic service. 5

(2) If a document is served by ordinary or registered post, it is taken to have been duly served at the time the document would have been received in the ordinary course of post if the document is addressed — 10

- (a) in the case of a company incorporated in Singapore, to the registered office of the company;
- (b) in the case of a company incorporated outside Singapore, either to the individual authorised to accept service of process under the Companies Act 1967 at the address filed with the Registrar of Companies, or to the registered office of the company wherever it may be situated; 15
- (c) in the case of an individual, to the last known residential or business address of the individual; and 20
- (d) in the case of a partnership or body of persons, to the last known business address of the partnership or body of persons.

(3) If any document is served by registered post in accordance with subsection (2), in proving service of the document, it is sufficient to prove that the envelope containing the document was properly addressed, stamped and posted by registered post. 25

(4) Every document to be served by the Authority or chief executive officer under this Act must be signed by the chief executive officer or by some person or persons from time to time authorised by the Authority in that behalf. 30

(5) Every such document is valid if the signature or an official facsimile thereof of the chief executive officer or of such authorised person or persons is duly printed or written thereon.

(6) Any document under this Act requiring the attendance of any person or witness before the chief executive officer must be signed by the chief executive officer or by a person duly authorised by the chief executive officer.

5 (7) In this section, “document” has the meaning given by section 29(7).”.

Amendment of section 29

8.—(1) In the principal Act, in section 29, in the section heading, delete “**system**”.

10 (2) In the principal Act, in section 29 (as amended by section 47 of the Income Tax (Amendment) Act 2022) —

(a) in subsection (1)(a), delete “and” at the end;

(b) in subsection (1), after paragraph (a), insert —

15 “(aa) the electronic service by a person of a document or any information under section 17H(8)(b); and”; and

(c) in subsections (3) and (4), after “under any relevant tax legislation”, insert “or section 17H(8)(b)”.

Amendment of section 30

20 **9.** In the principal Act, in section 30 —

(a) in the section heading, after “**amend**”, insert “**Second,**”; and

(b) after “amend the”, insert “**Second,**”.

Amendment of section 31

25 **10.** In the principal Act, in section 31(2) —

(a) in paragraph (c), replace the full-stop at the end with a semi-colon; and

(b) after paragraph (c), insert —

“(d) anything required to be prescribed or in relation to which regulations may be made under this section.”.

New Second Schedule

11. In the principal Act, after the First Schedule, insert — 5

“SECOND SCHEDULE

Sections 2 and 30

SCHEDULED PUBLIC SCHEMES

1. The wage credit scheme introduced by the Government in 2013
2. The schemes known as the Senior Employment Credit, Enabling Employment Credit and CPF Transition Offset that were introduced in the Budget Statement of the Government dated 18 February 2020 10
3. The Jobs Support Scheme introduced in the Budget Statement of the Government dated 18 February 2020
4. The SkillsFuture Enterprise Credit introduced in the Budget Statement of the Government dated 18 February 2020 15
5. The foreign worker levy rebate introduced in the Ministerial Statement on Additional Support Measures in Response to Elevated Safe Distancing Measures dated 6 April 2020
6. The scheme established for the giving of cash grants to mitigate rental costs, that is part of the Budget Statement of the Government dated 26 May 2020, including cash grants given under that public scheme which are not subject to Part 2A of the COVID-19 (Temporary Measures) Act 2020 20
7. The Jobs Growth Incentive introduced in the Ministerial Statement on Continued Support for Workers and Jobs dated 17 August 2020 25
8. The scheme known as the Rental Support Scheme that was first announced publicly on 28 May 2021
9. The scheme known as the Small Business Recovery Grant that was introduced in the Budget Statement of the Government dated 18 February 2022 30
10. The scheme known as the Progressive Wage Credit Scheme that was introduced in the Budget Statement of the Government dated 18 February 2022

11. The scheme known as the Uplifting Employment Credit that was introduced in the Budget Statement of the Government dated 14 February 2023”.

EXPLANATORY STATEMENT

This Bill seeks to amend the Inland Revenue Authority of Singapore Act 1992 (the Act) to —

- (a) provide for the recovery of any money, credit, rebate or other grant under schemes introduced by the Government or a statutory body that are specified in the new Second Schedule to the Act (Scheduled public schemes) from persons (recipients) that are not entitled to such money, credit, rebate or other grant under the terms of the Scheduled public schemes (wrongly given grants);
- (b) create offences for giving false or misleading information for the purposes of obtaining, or assisting another person to obtain, any such money, credit, rebate or other grant (public grant);
- (c) provide the Inland Revenue Authority of Singapore established under section 3 (the Authority), the chief executive officer of the Authority and any person acting in that capacity (the chief executive officer) and certain officers authorised to exercise the relevant powers under the Act (authorised investigating officers) with various powers of investigation and enforcement for the purposes of enforcing the Act; and
- (d) generally enhance the administration of the Act.

Clause 1 relates to the short title and commencement.

Clause 2 amends section 2 (Interpretation) to insert new definitions of “authorised investigating officer”, “electronic service”, “Scheduled public scheme” and “specially authorised officer”.

Clause 3 inserts a new paragraph (*ea*) in subsection (1) of section 6 (Functions of Authority) to grant the Authority an additional function of administering Scheduled public schemes for and on behalf of the Government or a statutory body.

Clause 4 inserts new subsections (4) and (5) in section 9 (Chief executive officer, officers and employees, etc.) to empower the Authority to —

- (a) authorise an officer or employee mentioned in section 9(3) to perform or assist in the performance of any duty imposed on the Authority under the Act; and
- (b) authorise an officer or employee (specially authorised officer), who has been authorised by the Authority under the new section 9(4) to investigate offences under the new Part 5A, to exercise the powers of forced entry, search of persons and arrest, conferred by the new sections 17H(2), (3), (4) or (5), 17I, 17J, 17K and 17L.

Clause 5 introduces a new Part 5A (Scheduled public schemes). The new Part 5A comprises 3 Divisions.

Division 1, which comprises new sections 17A to 17E, sets out provisions for the recovery of wrongly given grants.

The new section 17A provides that Division 1 applies when a recipient has been given any wrongly given grant, whether it was given before, on or after the date of commencement of section 5 of the Inland Revenue Authority of Singapore (Amendment) Act 2024.

The new section 17B provides that the Authority may recover an amount equal in value to the wrongly given grant (the claim amount) as a debt due to the Government.

The new section 17C empowers the Authority to give written notice to the recipient to pay the claim amount within 30 days after the date of service of the written notice or any later time that the Authority may allow in any particular case (the payment period).

The new section 17D provides that interest at the prescribed rate on the outstanding claim amount must be paid by the recipient to the Authority if any part of the claim amount is not paid within the payment period.

The new section 17E empowers the Authority to remit or refund the claim amount or interest (in whole or in part).

Division 2, which comprises new section 17F, creates the following offences:

- (a) a strict liability offence for giving to an Organ of State, a ministry or department of the Government, a public officer, a public authority established by or under any public Act for a public purpose (other than a Town Council) or a member, officer or employee, or any department, of such a public authority (a public agency) any information that is false or misleading in any material particular, or omitting from a document given to a public agency any material particular, for the purposes of obtaining or assisting another person to obtain a public grant;

- (b) an offence for, without reasonable excuse or through negligence, giving to a public agency any information that is false or misleading in any material particular, or omitting from a document given to a public agency any material particular, for the purposes of obtaining or assisting another person to obtain a public grant;
- (c) an offence for wilfully, with intent to obtain or to assist another person to obtain a public grant, giving to a public agency information that is false or misleading in any material particular or omitting from any document given to a public agency any material particular.

Division 3, which comprises new sections 17G to 17N, empowers the Authority, the chief executive officer and authorised investigating officers to carry out certain powers of enforcement.

The new section 17G empowers the Authority to require a person to give to the Authority documents or information as to the person's entitlement to be given any public grant, for the purposes of administering any Scheduled public scheme.

The new section 17H provides the chief executive officer, authorised investigating officers and specially authorised officers with various powers for the purposes of enforcing the Act or determining if a person is committing or has committed arrestable offences under the new Part 5A, including entering buildings and places, requesting for information and documents, carrying out any inspection and examining witnesses.

The new sections 17I to 17M empower the chief executive officer or specially authorised officers (arresting officers) to arrest a person for certain offences and to search an arrested person, and to empower the chief executive officer or an authorised investigating officer to examine an arrested person.

The new section 17I empowers an arresting officer to arrest without warrant any person whom the arresting officer has reason to believe —

- (a) has committed an offence under the new section 17F(5); or
- (b) is destroying or attempting to destroy any document or thing, is deleting or attempting to delete any information contained in any thing, or is resisting or attempting to resist the taking of any document or thing, being any document, thing or information that may be relevant to an investigation of an offence under the new Part 5A, or that may be required as evidence in proceedings for an offence under the new Part 5A.

The new section 17I also provides for the maximum period an arrested person may be detained, the power to search the person, and the release of the person on provision of bond or bail.

The new section 17J provides that an arresting officer may use any reasonable means necessary to make an arrest if the person forcibly resists or tries to evade arrest. If necessary, the arrested person may be restrained using handcuffs or similar means of restraint.

The new section 17K provides that an arresting officer may be armed with batons and other accoutrements for the effective discharge of his or her duties under the new sections 17I and 17J.

The new section 17L provides that an arresting officer may enter and search a building or place if the arresting officer has reason to believe that a person liable to be arrested is inside the building or place.

The new section 17M provides that the chief executive officer or an authorised investigating officer may examine orally an arrested person. An arrested person, when examined, need not state anything that he or she is under any statutory obligation to observe secrecy, or that is subject to legal privilege. The section provides for immunities against liability for information that is disclosed in breach of any other duty of secrecy.

The new section 17M also criminalises the failure by an arrested person to answer any question, and the providing of false or misleading information, during the examination.

The new section 17N provides for the disposal of items given to or seized by the chief executive officer or an authorised investigating officer in the exercise of information gathering powers under the new section 17G or 17H.

Clause 6 inserts a new section 27A (Protection of informers) to protect the identity of an informer of any offence under the new Part 5A from being disclosed in any civil or criminal proceedings. This is to encourage the reporting of offences under the new Part 5A.

Clause 7 inserts new sections 28A (Composition of offences) and 28B (Service of documents, etc.).

The new section 28A provides for the composition of offences which are prescribed as compoundable offences under the new Part 5A by the Authority.

The new section 28B provides for the modes of service of documents and determines the time when service by ordinary or registered post is effected.

Clause 8 makes amendments to section 29 (Electronic service system), as amended by section 47 of the Income Tax (Amendment) Act 2022, that enable documents and information, to be given under the new section 17H(8)(b), to be given using the electronic service system.

Clause 9 amends section 30 (Power of Minister to amend Third and Fourth Schedules) to empower the Minister to amend the new Second Schedule by order in the *Gazette*.

Clause 10 amends section 31 (Regulations) to clarify that the Authority may, with the approval of the Minister, make regulations for or with respect to anything required to be prescribed or in relation to which regulations may be made under section 31.

Clause 11 inserts a new Second Schedule (Scheduled public schemes). The new Second Schedule specifies the various public schemes for the purposes of the new definition of “Scheduled public scheme”.

EXPENDITURE OF PUBLIC MONEY

This Bill will not involve the Government in any extra financial expenditure.
