

**Extending Act 12 of 1836; Straits Settlement**  
**ACT No. XII. OF 1840**  
**(Rep., Act 9 of 1848)**

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*Passed by the Right Hon'ble the Governor General of India in Council,  
On the 8<sup>th</sup> of June, 1840*

An Act for extending Act XII. of 1839 (relating to the assessment of dwelling houses and buildings within and beyond the limits of the Towns of George. Town, Singapore and Malacca) to grounds not covered with houses or buildings.

I. It is hereby enacted, that from the 1<sup>st</sup> day of January, in the year of our Lord 1841, an assessment shall be levied on all lands not covered with houses or buildings within the limits of the Towns of George Town, Singapore and Malacca, according to the real annual values thereof at a rate not exceeding ten per cent. of such annual values.

II. And it is hereby enacted, that from the day aforesaid an assessment shall be levied on all property of the nature described in the foregoing section , but which shall be situated beyond the limits of the aforesaid Towns at a rate not exceeding five per cent. on the annual rent or value thereof.

III. And it is hereby enacted and provided, that any property which would be subject of assessment as aforesaid, of which the real annual value shall be less than ten Spanish Dollars, shall be exempted from such assessment, if it be the sole assessable property of the owner.

IV. And it is hereby enacted, that all the provision of Act No. XII. of 1839 applicable to the assessment of houses and buildings shall be applied to the assessment of grounds not covered by houses or buildings, and which are subjected to assessment by this Act.

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