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## **No. S 133**

### **GOODS AND SERVICES TAX ACT 1993**

#### **GOODS AND SERVICES TAX (APPEALS PROCEDURE FOR BOARD OF REVIEW) (AMENDMENT) REGULATIONS 2025**

In exercise of the powers conferred by section 50(10) of the Goods and Services Tax Act 1993, the Minister for Finance makes the following Regulations:

#### **Citation and commencement**

1. These Regulations are the Goods and Services Tax (Appeals Procedure for Board of Review) (Amendment) Regulations 2025 and come into operation on 1 April 2025.

#### **Amendment of regulation 2**

2. In the Goods and Services Tax (Appeals Procedure for Board of Review) Regulations 2023 (G.N. No. S 579/2023) (called in these Regulations the principal Regulations), in regulation 2(1) —

- (a) after the definition of “Deputy Chairperson”, insert —  
““disputed tax amount” means —

- (a) in the case of an appeal against a decision of the Comptroller under section 49 of the Act on the appellant's application for review and revision of the Comptroller's earlier decision (other than a case specified in paragraph (b)) — the absolute value of the amount calculated in accordance with the formula:

$$(A - B) + (C - D),$$

where —

- (i) A is the amount of output tax payable as determined by the Comptroller, if any;
- (ii) B is the amount of output tax alleged by the appellant to be payable, if any;
- (iii) C is the amount of input tax and any other refund alleged by the appellant to be allowable or claimable, if any; and
- (iv) D is the amount of input tax and any other refund allowable or claimable, as determined by the Comptroller, if any; and

*Illustrations*

- (a) In a prescribed accounting period, no output tax is payable by the appellant but the appellant made an input tax claim of \$100,000. The Comptroller has assessed the input tax allowable to be \$60,000. The disputed tax amount is \$40,000.

- (b) The Comptroller has assessed the output tax payable to be \$8,000 and the input tax allowable to be \$3,000. The appellant alleges that the output tax payable ought to be \$10,000 and is claiming \$6,000 in input tax. The disputed tax amount is \$1,000.
- (c) The appellant appeals against a decision of the Comptroller on the appellant's application for review and revision of the Comptroller's earlier decision with respect to a matter mentioned in section 49(1)(e) of the Act. The appellant alleges that it is entitled to a refund of \$100,000, being the amount of tax chargeable on the consideration for a supply that has been written off in the appellant's accounts as a bad debt. The Comptroller determines that the appellant is only entitled to a refund of \$60,000. The disputed tax amount is \$40,000.

(b) in the following cases — nil:

- (i) an appeal against a decision of the Comptroller on the appellant's application for review and revision of the Comptroller's earlier decision with respect to a matter mentioned in section 49(1)(c) of the Act that only relates to any interest that is allegedly payable to the appellant;
- (ii) an appeal against a decision of the Comptroller on the appellant's application for review and revision of the

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Comptroller's earlier decision with respect to a matter mentioned in section 49(1)(i), (k) or (l) of the Act;

(iii) an appeal against a decision of the Comptroller on the appellant's application for review and revision of the Comptroller's earlier decision with respect to a matter mentioned in section 49(1)(m) of the Act that only relates to any of the following:

(A) any money that was allegedly overpaid or erroneously paid by the appellant as a penalty;

(B) any money (other than tax) that is allegedly due to the appellant;

(iv) an appeal under section 79(4)(f) of the Act;"; and

(b) after the definition of "email", insert —

““MOF website” means the website at <https://www.mof.gov.sg> or any other online location specified on that website for the purposes of these Regulations;”.

### **Amendment of regulation 3**

3. In the principal Regulations, in regulation 3 —

(a) replace paragraph (1) with —

“(1) For the purposes of section 51(2) of the Act, a notice of appeal mentioned in section 51(1) of the Act must —

- (a) be in the form published on the MOF website;
- (b) be completed in accordance with the directions specified in the form;
- (c) be lodged through the MOF website;
- (d) include the following information:
  - (i) the full name and address of the appellant;
  - (ii) an email address and any other particulars for the purpose of communicating by email with the appellant or the appellant's authorised representative (as defined in regulation 9(3));
  - (iii) the appellant's GST registration number, if any;
  - (iv) in the case of an appeal against a decision of the Comptroller under section 49 of the Act on the appellant's application for review and revision of the Comptroller's earlier decision —
    - (A) the date of the Comptroller's disputed decision mentioned in section 49(1) of the Act; and
    - (B) the date of the Comptroller's decision on the appellant's application for review and revision under section 49 of the Act;
  - (v) in the case of an appeal against a decision of the Comptroller on the appellant's application for review and revision of the Comptroller's

earlier decision with respect to a matter mentioned in section 49(1)(k) of the Act — a description of the declaration of the Comptroller that the appellant is objecting to and whether the appellant is seeking a cancellation or variation of that declaration;

(vi) in the case of an appeal under section 79(4)(f) of the Act —

(A) the share of moneys or proceeds of sale (as the case may be) mentioned in section 79(4) of the Act, that the appellant claims to be entitled to; and

(B) the date the appellant is informed of the Comptroller's decision under section 79(4)(e) of the Act; and

(e) be accompanied by any documents that may be specified in the form.”; and

(b) after paragraph (2), insert —

“(2A) A separate notice of appeal and a separate petition of appeal must be lodged for each decision of the Comptroller under section 49(3) of the Act that is appealed against.”.

#### **Replacement of regulation 4**

4. In the principal Regulations, replace regulation 4 with —

##### **“Defective notice of appeal**

4. If the Chairperson, any Deputy Chairperson authorised by the Chairperson, or the appeal panel considers that a notice of appeal does not satisfy the requirements of regulation 3, the Chairperson, Deputy Chairperson or appeal panel (as the case

may be) may direct the appellant to lodge a notice of appeal that satisfies the requirements of that regulation by the time and in the manner directed by the Chairperson, Deputy Chairperson or appeal panel.”.

### **New regulation 4A**

5. In the principal Regulations, after regulation 4, insert —

#### **“Amendment of notice of appeal**

**4A.**—(1) Subject to paragraph (2), an appellant may, with the permission of the Chairperson, any Deputy Chairperson authorised by the Chairperson, or the appeal panel, amend a notice of appeal lodged under regulation 3 or 4.

(2) The Chairperson, Deputy Chairperson or appeal panel may only grant permission under paragraph (1) if the Chairperson, Deputy Chairperson or appeal panel (as the case may be) is satisfied that the amendment is to correct any clerical mistake or error.

(3) Any amendment of a notice of appeal under paragraph (1) is subject to any conditions that the Chairperson, Deputy Chairperson or appeal panel (as the case may be) may determine.

(4) Despite any amendment to a notice of appeal under this regulation, and subject to any order under regulation 7(1), the time limit specified in these Regulations for the doing of anything by a party for the purposes of any proceedings continues to apply to the doing of that thing by that party.”.

### **Amendment of regulation 5**

6. In the principal Regulations, in regulation 5, after paragraph (2), insert —

“(3) The appeal panel must not grant an appellant consent under paragraph (1) to make an amendment to add, or that has the effect of adding, a new ground of the appeal, unless the appeal panel is satisfied that —

- (a) the ground is based on any matter of fact or law which came to light after the petition of appeal was lodged;

- (b) it was not practicable to include the ground in the petition of appeal; or
- (c) there are exceptional circumstances to do so.”.

### **Amendment of regulation 12**

7. In the principal Regulations, in regulation 12, replace paragraph (6) with —

“(6) A transcript of a hearing must be certified in the manner that the Chairperson, Deputy Chairperson or appeal panel (as the case may be) determines, and in accordance with practice directions issued under regulation 21(2).”.

### **Amendment of regulation 15**

8. In the principal Regulations, in regulation 15, replace paragraph (c) with —

“(c) make a finding on any issue without a hearing or refuse to hear any argument on any issue;”.

### **Amendment of regulation 20**

9. In the principal Regulations, in regulation 20 —

(a) in paragraphs (1) and (2), replace “Second Schedule” with “Schedule”;

(b) after paragraph (1), insert —

“(1A) For the purposes of determining the applicable fee specified in item 1 of the Schedule, the appellant must, at the time of lodging the notice of appeal, state the disputed tax amount in the form published on the MOF website, and lodge the form through the MOF website.

(1B) At any time after a petition of appeal is lodged, the Chairperson, any Deputy Chairperson authorised by the Chairperson, or the appeal panel may, if satisfied that the appellant had understated the disputed tax amount, on his, her or its own motion, determine the correct disputed tax amount.



(1C) For the purposes of making any determination mentioned in paragraph (1B), the Chairperson, Deputy Chairperson or appeal panel may ask for any document or information relating to the appeal to be produced by the appellant.

(1D) Where the Chairperson, Deputy Chairperson or appeal panel makes a determination under paragraph (1B) —

- (a) the secretary must give written notice of that determination to the appellant; and
- (b) the appellant must, within 7 days after the date the appellant receives the notice mentioned in sub-paragraph (a), pay a fee equivalent to the difference between the amount of fee already paid under paragraph (1) and the amount of fee specified in item 1 of the Schedule corresponding to the disputed tax amount determined under paragraph (1B).

(1E) To avoid doubt, a disputed tax amount stated in accordance with paragraph (1A) or determined in accordance with paragraph (1B) has effect only for the purposes of determining the applicable fee specified in item 1 of the Schedule and does not affect or limit the Board’s powers in determining the merits of the appeal.”;

- (c) in paragraph (3), replace “paragraphs (1) and (2)” with “paragraphs (1), (1D)(b) and (2)”;

- (d) after paragraph (3), insert —

“(3A) Where the appellant fails to pay the fee mentioned in paragraph (1D)(b), the petition of appeal is deemed as not having been lodged.”;

- (e) in paragraph (4)(a), replace “paragraph (1) or (2)” with “paragraph (1), (1D)(b) or (2)”;

(f) after paragraph (4), insert —

“(5) The secretary may refund any fee overpaid under paragraph (1) in the following cases:

- (a) where the amount of fee paid does not correspond to the disputed tax amount stated by the appellant;
- (b) where the appellant satisfies the Chairperson, any Deputy Chairperson authorised by the Chairperson, or the appeal panel, that the appellant made a clerical mistake or error in stating the disputed tax amount and consequently paid an amount of fee not corresponding to the correct disputed tax amount.”.

**Replacement of First and Second Schedules**

**10.** In the principal Regulations, replace the First and Second Schedules with —

“THE SCHEDULE

Regulation 20(1), (1A), (1D), (1E)  
and (2)

FEES

<i>First column</i>	<i>Second column</i>
1. Lodging a petition of appeal —	
(a) where the appeal does not involve a disputed tax amount	\$75
(b) where the appeal involves a disputed tax amount and the disputed tax amount stated in the relevant notice of appeal —	
(i) does not exceed \$30,000	\$75
(ii) exceeds \$30,000 but does not exceed \$250,000	\$200

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(iii) exceeds \$250,000 but does not exceed \$1,000,000	\$400
(iv) exceeds \$1,000,000	\$600
2. Issue of order to attend or order to produce documents	\$10”.

### **Saving and transitional provisions**

**11.—**(1) Regulation 2 applies only in relation to a notice of appeal that is lodged on or after 1 April 2025, and regulation 2 of the principal Regulations as in force immediately before that date continues to apply in relation to any notice of appeal that is lodged before that date.

(2) Regulation 3 applies only in relation to a notice of appeal that is lodged on or after 1 April 2025, and regulation 3 of the principal Regulations as in force immediately before that date continues to apply in relation to any notice of appeal that is lodged before that date.

(3) Regulations 4, 7 and 8 apply in relation to any notice of appeal that is lodged before, on or after 1 April 2025.

(4) Regulations 5 and 6 apply only in relation to a notice of appeal that is lodged on or after 1 April 2025.

(5) Regulation 9 applies only in relation to a notice of appeal that is lodged on or after 1 April 2025, and regulation 20 of the principal Regulations as in force immediately before that date continues to apply in relation to any notice of appeal that is lodged before that date.

(6) Regulation 10 applies only in relation to a notice of appeal that is lodged on or after 1 April 2025, and the First and Second Schedules to the principal Regulations as in force immediately before that date continue to apply in relation to any notice of appeal that is lodged before that date.

Made on 12 February 2025.

TAN CHING YEE  
*Permanent Secretary,  
Ministry of Finance,  
Singapore.*

[MOF.LD.LD.2023.LGS.2; AG/LEGIS/SL/117A/2020/6]

(To be presented to Parliament under section 86(2) of the Goods and Services Tax Act 1993).