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## **No. S 134**

### **INCOME TAX ACT 1947**

#### **INCOME TAX (APPEALS PROCEDURE FOR BOARD OF REVIEW) (AMENDMENT) REGULATIONS 2025**

In exercise of the powers conferred by section 78(16) of the Income Tax Act 1947, the Minister for Finance makes the following Regulations:

#### **Citation and commencement**

1. These Regulations are the Income 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 Income Tax (Appeals Procedure for Board of Review) Regulations 2023 (G.N. No. S 578/2023) (called in these Regulations the principal Regulations), in regulation 2 —

(a) in paragraph (1), after the definition of “Deputy Chairperson”, insert —

““disputed tax amount” means —

(a) in the case of an appeal relating to an amount of unabsorbed allowances, losses or donations — the notional tax benefit ascertained in accordance with the formula in section 81(7) of the Act;

(b) where the appeal relates to any other amount assessed or otherwise determined by the Comptroller — the difference between the amount of tax assessed or otherwise determined

by the Comptroller to be payable, or to be refunded as a result of the operation of section 46 of the Act, and the amount alleged by the appellant to be the correct amount; and

(c) in any other case — nil;

*Illustrations*

- (a) The Comptroller has assessed the amount of tax payable by the appellant to be \$200,000. The appellant claims that only \$150,000 of tax is payable. The disputed tax amount is \$50,000.
- (b) The Comptroller has assessed that the amount of tax that ought to be refunded to the taxpayer as a result of section 46 of the Act is \$15,000 but the taxpayer alleges that the amount of refund is \$20,000. The disputed tax amount is \$5,000.
- (c) The appeal concerns a dispute between the appellant and the Comptroller on the amount of unabsorbed allowances, losses or donations that may be carried forward. The disputed tax amount is determined by applying the formula for notional tax benefit under section 81(7) of the Act.”;

(b) in paragraph (1), 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;”;

(c) after paragraph (1), insert —

“(1A) To avoid doubt, a disputed tax amount does not include any surcharge imposed under section 33A or 34E of the Act.”.

### **Amendment of regulation 3**

**3.** In the principal Regulations, in regulation 3 —

(a) replace paragraph (1) with —

“(1) For the purposes of section 79(2) of the Act, a notice of appeal mentioned in section 79(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) in the case of an appeal under section 57(5) of the Act —

- (A) 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; and

- (B) the date the appellant is informed of the Comptroller’s decision under section 57(4) of the Act;

- (iv) in the case of an appeal under section 57(5A)(f) of the Act —

- (A) the share of moneys or proceeds of sale (as the case

may be) mentioned in section 57(5A) 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 57(5A)(e) of the Act;

(v) in the case of an appeal under section 79(1) of the Act against an assessment under Part 17 of the Act —

(A) the tax reference number of the taxpayer and the date of the Comptroller's assessment; and

(B) the date of the Comptroller's notice of refusal to amend the assessment; 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 assessment of the Comptroller under Part 17 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

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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) after paragraph (1), insert —

“(1A) For the purposes of determining the applicable fee specified in item 1 of the Second 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,

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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 Second 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 Second Schedule and does not affect or limit the Board's powers in determining the merits of the appeal.”;

- (b) in paragraph (3), replace “paragraphs (1) and (2)” with “paragraphs (1), (1D)(b) and (2)”;
- (c) 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.”;
- (d) in paragraph (4)(a), replace “paragraph (1) or (2)” with “paragraph (1), (1D)(b) or (2)”;
- (e) after paragraph (4), insert —

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“(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.”.

### **Amendment of First Schedule**

**10.** In the principal Regulations, in the First Schedule —

- (a) replace the Schedule reference with —

“Regulation 3(2)”;

- (b) delete Form 1; and

- (c) replace Form 2 with —



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“FORM 2  
INCOME TAX ACT 1947

PETITION OF APPEAL

The petition of *A.B.* is as follows:

1. *(Here set out the name, address and description of the appellant with details of his or her trade, occupation, business or profession).*
2. *(Here set out concisely in numbered paragraphs the facts relating to the appeal, for example —*
  - (a) for an appeal against the Comptroller’s notice of refusal to amend under section 76(6) of the Act, the facts relating to that part of the income in respect of which the assessment is disputed;*
  - (b) for an appeal under section 57(5) of the Act, the facts relating to the objection to the Comptroller’s declaration under section 57(1) of the Act, that the person is an agent of another person; or*
  - (c) for an appeal under section 57(5A)(f) of the Act, the facts relating to the objection to the Comptroller’s decision under section 57(5A)(e) of the Act).*

3. On \_\_\_\_\_, your Petitioner —

*(Here set out in numbered paragraphs the actions the appellant initially took, for example —*

- (a) applied to the Comptroller of Income Tax under section 76(2) of the Income Tax Act 1947, for the assessment to be reviewed and revised;*
- (b) gave written notice to the Comptroller of Income Tax under section 57(3) of the Act, objecting to the Comptroller’s declaration under section 57(1) of the Act and requesting the Comptroller’s declaration under section 57(1) of the Act be cancelled or varied; or*
- (c) gave written notice under section 57(5A)(c) of the Act to the person declared to be agent, objecting to the presumption in section 57(5A)(b) of the Act.)*

4. On \_\_\_\_\_, the Comptroller of Income Tax replied  
*(Here set out in numbered paragraphs details of the Comptroller's response, for example, that he or she did not —*

*(a) propose to amend the assessment;*

*(b) propose to cancel the declaration mentioned in section 57(1) of the Act or vary that declaration, as your Petitioner proposed; or*

*(c) agree with your Petitioner on the share of moneys or proceeds of sale (as the case may be), mentioned in section 57(5A) of the Act, that your Petitioner claimed to be entitled.).*

5. In consequence of the reply, your Petitioner on \_\_\_\_\_ filed a Notice of Appeal under [section 79(1) of the Income Tax Act 1947 / section 79(1) of the Income Tax Act 1947 as applied by / read with [state the relevant provision of the Income Tax Act 1947]]\*.

*(\* to delete as appropriate.)*

6. The grounds of the appeal are as follows:

*(Here set out in numbered paragraphs the grounds on which the appeal is based).*

Dated \_\_\_\_\_ 20 \_\_\_\_ .

*Signature of Appellant  
or his or her Solicitors or Agent.”.*

## Replacement of Second Schedule

11. In the principal Regulations, replace the Second Schedule with —

### “SECOND 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
(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

12.—(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 Schedule to 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.

(7) Regulation 11 applies only in relation to a notice of appeal that is lodged on or after 1 April 2025, and the Second Schedule to 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.

Made on 12 February 2025.

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

[MOF.LD.LD.2023.LGS.2; AG/LEGIS/SL/134/2020/61]