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No. S 235

INCOME TAX ACT 1947

INCOME TAX
(BOARD OF REVIEW) (APPEALS PROCEDURE)
(AMENDMENT) REGULATIONS 2022

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 (Board of Review) (Appeals Procedure) (Amendment) Regulations 2022 and come into operation on 1 April 2022.

Miscellaneous amendments

2. The Income Tax (Board of Review) (Appeals Procedure) Regulations (Rg 1) are amended —

(a) by deleting the words “Order 38, Rule 14 of the Rules of Court (Cap. 322, R 5)” in the following provision and substituting the words “Order 15, Rule 4 of the Rules of Court 2021 (G.N. No. S 914/2021)”:

Regulation 10(2);

(b) by deleting the words “a subpoena ad testificandum or duces tecum” in the following provision and substituting the words “an order to attend or order to produce documents”:

Regulation 10(2);

(c) by deleting the word “Subpoena” in the following provision and substituting the words “Order to attend or order to produce documents”:

Regulation 10 (regulation heading);

(d) by deleting the words “Order 59 of the Rules of the Supreme Court” in the following provision and substituting the words “Order 21 of the Rules of Court 2021”:

Regulation 12;

(e) by deleting the word “subpoena” in the following provision and substituting the words “order to attend or order to produce documents”:

Item 2 of the First Schedule (first column); and

(f) by deleting the words “issue of a writ of subpoena specified in Appendix B to the Rules of Court (Cap. 322, R 5)” in the following provision and substituting the words “sealing of an order to attend court or order to produce documents specified in Part 1 of the Fourth Schedule to the Rules of Court 2021”:

Item 2 of the First Schedule (second column).

*[G.N. Nos. S 442/99; S 785/2004; S 123/2014;
S 571/2019]*

Made on 28 March 2022.

LAI WEI LIN
*Second Permanent Secretary,
Ministry of Finance,
Singapore.*

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