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## **No. S 571**

### **INCOME TAX ACT (CHAPTER 134)**

#### **INCOME TAX (BOARD OF REVIEW) (APPEALS PROCEDURE) (AMENDMENT) REGULATIONS 2019**

In exercise of the powers conferred by section 78(16) of the Income Tax Act, 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 2019 and come into operation on 2 September 2019.

#### **Deletion and substitution of regulations 2 and 3**

2. Regulations 2 and 3 of the Income Tax (Board of Review) (Appeals Procedure) Regulations (Rg 1) (called in these Regulations the principal Regulations) are deleted and the following regulations substituted therefor:

#### **“Definitions**

2. In these Regulations, unless the context otherwise requires —

“Board” means the Board of Review constituted under section 78 of the Act and includes any committee of the Board;

“secretary” means the secretary to the Board appointed by the Minister under section 78(8) of the Act.

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## Fees

3.—(1) Every petition of appeal lodged under section 79(1)(b) of the Act must be accompanied by the fee specified in item 1 of the First Schedule.

(2) Every notification given under regulation 10(1) must be accompanied by the fee specified in item 2 of the First Schedule.

(3) The fees mentioned in paragraphs (1) and (2) must be paid to the secretary in the manner directed by the secretary.

(4) Where —

(a) a cheque or any other authorisation for the payment of the fee mentioned in paragraph (1) or (2) is subsequently dishonoured or revoked; and

(b) payment of the fee is not received by the secretary within 7 days after the date the appellant is notified of such dishonour or revocation,

the petition of appeal or notification is deemed as not having been lodged or given.”.

## Amendment of regulation 10

3. Regulation 10 of the principal Regulations is amended by deleting paragraph (4).

## Amendment of regulation 11

4. Regulation 11 of the principal Regulations is amended by deleting the words “section 78(4)” wherever they appear and substituting in each case the words “section 78(11)”.

## Amendment of First Schedule

5. The First Schedule to the principal Regulations is amended by deleting the Schedule reference and substituting the following Schedule reference:

“Regulation 3(1) and (2)”.

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**Miscellaneous amendments**

6. The principal Regulations are amended —

(a) by deleting the words “clerk to the Board” in the following provisions and substituting in each case the word “secretary”:

Regulations 5, 10(1) and 11;

(b) by deleting the word “clerk” wherever it appears in the following provisions and substituting in each case the word “secretary”:

Regulations 10(2) and (3) and 11, and paragraph 5 of Form 2 of the Second Schedule;

(c) by deleting the marginal note of regulation 5 and inserting the following regulation heading:

**“Secretary to keep record”**; and

(d) by deleting the word “CLERK” in Form 1 of the Second Schedule and substituting the word “SECRETARY”.

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

Made on 19 August 2019.

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

[MF R43.002.0004 v.9; AG/LEGIS/SL/134/2015/31 Vol. 1]