

GOODS AND SERVICES TAX ACT  
(CHAPTER 117A, SECTION 50(10))

GOODS AND SERVICES TAX (BOARD OF REVIEW)  
REGULATIONS

ARRANGEMENT OF REGULATIONS

Regulation

1. Citation
  2. Definition
  3. Notice of appeal
  4. Fees for petition of appeal
  5. Partners in firm
  6. Death or bankruptcy of appellant
  7. Duties of Secretary
  8. Summons to member of Board
  9. Proceedings at hearing
  10. Witness
  11. Record of proceedings
  12. Signing of records
  13. Adjournment of hearing
  14. Decision of Board
  15. Costs
- The Schedules
- 

[20th December 1993]

**Citation**

1. These Regulations may be cited as the Goods and Services Tax (Board of Review) Regulations.

**Definition**

2.—(1) In these Regulations, unless the context otherwise requires, “Secretary” means the Secretary of the Board.

(2) A reference to the Board in these Regulations shall include a reference to any committee of the Board exercising the powers, functions and duties of the Board.

### **Notice of appeal**

3. Every notice of appeal lodged under section 51 of the Act shall be —

- (a) in the Form as set out in the First Schedule;
- (b) signed by the appellant or his authorised representative; and
- (c) lodged with the Secretary, within 30 days of the decision of the Comptroller on the application for review and revision under section 49 of the Act.

### **Fees for petition of appeal**

4. Every petition of appeal lodged under section 51 of the Act shall be accompanied by the fee specified in item 1 in the Second Schedule and such fee shall be payable to the Accountant-General.

### **Partners in firm**

5.—(1) Partners in a firm which is not a legal person distinct from the partners of whom it is composed may appeal against a decision of the Comptroller relating to the firm or its business, or apply to the Board in an appeal or intended appeal, in the name of the firm.

(2) Unless the Board otherwise directs, the proceedings referred to in paragraph (1) shall be carried on in the name of the firm, but with the same consequences as would have ensued if the appeal or application had been brought in the names of the partners.

### **Death or bankruptcy of appellant**

6. Where at any stage in the proceedings in an appeal, the liability or interest of the appellant, by reason of his death or bankruptcy or for any other reason, is assigned or transmitted to or devolves upon some other person, the appeal shall not abate or determine, but the Board may, on the application of the Comptroller or of such other person, direct that such other person if he so consents in writing be made a party to the appeal and the appeal shall be carried on by such other person as if he had been substituted for the appellant.

### **Duties of Secretary**

7.—(1) Upon receipt of the notice of appeal, the Secretary shall indicate on the notice the date on which the notice was received and shall assign a number to the notice of appeal, which shall thereafter constitute the title of the appeal.

(2) The Secretary shall, after assigning the number of the appeal, inform the appellant of the title of the appeal and shall forward a copy of the notice of appeal to the Comptroller.

### **Summons to member of Board**

8.—(1) The summons to be issued by the Secretary under section 50(7) of the Act shall contain short particulars of the case or cases in respect of which the Board is summoned.

(2) Any member of the Board whose personal interests may be affected by the result of the appeal or who for any reason may be unable to be present shall, within 48 hours after receipt of the notice, notify the Secretary to this effect and shall withdraw from the Board.

(3) The Secretary shall, upon being notified of the withdrawal of the member, notify another member of the Board nominated in accordance with section 50(7) of the Act who shall take the place of the member so withdrawing.

### **Proceedings at hearing**

9. Subject to the provisions of the Act, the procedure at the hearing of any proceedings shall be determined by the Board.

### **Witness**

10.—(1) Any person who desires the attendance of a witness at the hearing of an appeal before the Board shall, at least 14 clear days before the day fixed for hearing, notify the Secretary who shall thereupon request the Registrar of the State Courts to act under Order 38 of the Rules of Courts (Cap. 322, R 5); and the Registrar shall thereupon issue and serve upon such witness a subpoena to testify or subpoena to produce documents, as the case may require, calling upon him to attend before the Board.

*[S 122/2014 wef 07/03/2014]*

(2) The request of the Secretary referred to in paragraph (1) shall specify the documents (if any) that the witness is to produce to the Board.

(3) The fee specified in item 2 in the Second Schedule for the issue of the subpoena shall be paid to the Secretary by the person requiring the witness to attend before the Board.

### **Record of proceedings**

11. The Secretary shall keep a record of the proceedings of the Board in such form as the Chairman may direct.

### **Signing of records**

12. The records of the proceedings at the hearing of any appeal shall be signed by the Chairman, the Deputy Chairman or such other member of the Board who presided at the hearing of the appeal, as the case may be.

### **Adjournment of hearing**

13. The Board may, in its discretion, adjourn any hearing on any ground and may fix a date for a further hearing.

### **Decision of Board**

14.—(1) The decision of the Board may be delivered orally or in writing and shall be delivered by the Chairman, the Deputy Chairman or such other member of the Board presiding at the appeal, as the case may be.

(2) Where the decision of the Board is the decision of a majority, that fact shall be stated.

(3) The Board may, on the conclusion of the hearing of an appeal, adjourn for any period of time for the purpose of considering its decision and may before announcing its decision hear such further evidence or further arguments from either party in the presence of the other party as it may consider necessary.

(4) After any such adjournment, the decision shall be delivered in writing and signed by the members of the Board who heard the appeal.

(5) Any decision under paragraph (4) may be delivered by any member of the Board who was present at the hearing and it shall not be necessary for the members of the Board who heard the appeal to reassemble merely for the purpose of delivering a decision.

**Costs**

**15.** Costs may be awarded by the Board in its discretion in accordance with Order 59 of the Rules of Courts (Cap. 322, R 5) or the Board may order the costs to be taxed by the Registrar or Deputy Registrar of the State Courts in accordance with Order 59 of those Rules.

*[S 122/2014 wef 07/03/2014]*

**FIRST SCHEDULE**

Regulation 3

GOODS AND SERVICES TAX ACT  
(CHAPTER 117A)

GOODS AND SERVICES TAX  
(BOARD OF REVIEW)  
REGULATIONS

NOTICE OF APPEAL UNDER SECTION 51

Notice of Appeal must be sent IN DUPLICATE to the Secretary, Goods and Services Tax Board of Review, WITHIN 30 DAYS of the service of the Comptroller's decision under section 49 of the Goods and Services Tax Act.

*1. DETAILS OF APPELLANT*

*Note:* Partners may appeal in the name of their firm

Name .....

Address .....

.....

..... Postal Code .....

Telephone number .....

GST Registration Number (if any)

--	--	--	--	--	--	--	--	--	--

FIRST SCHEDULE — *continued*

2. *DETAILS OF THE DECISION*

I hereby give notice of appeal against the decision made by the Comptroller:

Date of disputed decision .....

Nature of the disputed decision (You can either state the nature of the disputed decision or attach a copy of the disputed decision (letter or assessment) of the Comptroller.)

3. *REASONS FOR APPEALING*

My grounds of appeal are:

(continue on a separate sheet, if necessary)

4. *OBJECTION TO MEMBERS OF THE BOARD*

The following members of the Board are objected to:

(continue on a separate sheet, if necessary)

The reason for the objection to each member of the Board listed above is as follows:

(continue on a separate sheet, if necessary)

Tick appropriate box

I shall attend before the Board in person

I shall be represented before the Board by

.....  
(Name)

.....  
.....  
(Address)

<i>Address for service of communication on his appeal</i>	<i>Tel. No.</i>	<i>Appellant's Signature</i>	<i>Date of Appeal</i>

SECOND SCHEDULE

Regulations 4 and 10(3)

FEES

*First column*

*Second column*

- |  |   |
|--|---|
| 1. Filing a petition of appeal<br>by — |   |
| (a) a company                          | \$200 for each decision appealed against  |
| (b) a person other than a<br>company   | \$50 for each decision appealed against   |
| 2. Issue of subpoena                   | The fee required for the issue of a writ of<br>subpoena specified in Appendix B to the<br>Rules of Court (Cap. 322, R 5). |

*[G.N. Nos. S 511/93; S 810/2004]*

LEGISLATIVE HISTORY  
GOODS AND SERVICES TAX (BOARD OF REVIEW)  
REGULATIONS  
(CHAPTER 117A, RG 3)

This Legislative History is provided for the convenience of users of the Goods and Services Tax (Board of Review) Regulations. It is not part of these Regulations.

**1. G. N. No. S 511/1993 — Goods and Services Tax (Board of Review) Regulations 1993**

Date of commencement : 20 December 1993

**2. 1994 Revised Edition — Goods and Services Tax (Board of Review) Regulations 1994**

Date of operation : 30 March 1994

**3. 2001 Revised Edition — Goods and Services Tax (Board of Review) Regulations**

Date of operation : 15 September 2001

**4. G. N. No. S 810/2004 — Goods and Services Tax (Board of Review) (Amendment) Regulations 2004**

Date of commencement : 31 December 2004

**5. 2008 Revised Edition — Goods and Services Tax (Board of Review) Regulations**

Date of operation : 2 June 2008

**6. G.N. No. S 122/2014 — Goods and Services Tax (Board of Review) (Amendment) Regulations 2014**

Date of commencement : 7 March 2014