

INCOME TAX ACT
(CHAPTER 134, SECTION 78(7))

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

ARRANGEMENT OF REGULATIONS

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[1st January 1948]

Citation

1. These Regulations may be cited as the Income Tax (Board of Review) (Appeals Procedure) Regulations.

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.

[S 571/2019 wef 02/09/2019]

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.

[S 571/2019 wef 02/09/2019]

Notice of appeal

4. A notice of appeal shall be as nearly as circumstances permit in the Form 1 in the Second Schedule. The petition of appeal shall be as nearly as circumstances permit in the Form 2 in the Second Schedule but an appeal shall not be prejudiced if the Form is not used.

Secretary to keep record

5. The secretary shall keep a record of the proceedings in such form as the Chairman may prescribe.

[S 571/2019 wef 02/09/2019]

Decisions of Board

6. 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. Where the decision of the Board is the decision of a majority that fact shall be stated.

[S 785/2004 wef 30/12/2004]

Record of proceedings

7. The record of the proceedings 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.

[S 785/2004 wef 30/12/2004]

Board may call for further evidence

8. At the conclusion of the hearing the Board may request the parties to withdraw and the Board may then consider its decision:

Provided that before announcing its decision it may call for such further evidence or explanations from either party to be given in the presence of the other party as it may consider necessary.

Board may adjourn to consider decision

9. The Board may on the conclusion of the hearing of an appeal adjourn for any period for the purpose of considering its decision. After any such adjournment the decision shall be in writing signed by the members of the Board who heard the appeal. Such decision 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.

Order to attend or order to produce documents

10.—(1) Any person requiring a witness to be called to give evidence before the Board shall, at least 14 days before the day fixed for the hearing, notify the secretary.

[S 785/2004 wef 30/12/2004]

[S 571/2019 wef 02/09/2019]

(2) The secretary shall thereupon request either the Registrar of the Supreme Court or the Registrar of the State Courts to act under Order 15, Rule 4 of the Rules of Court 2021 (G.N. No. S 914/2021) and issue and serve upon the witness an order to attend or order to produce documents, as the case may require, calling upon him to attend before the Board.

[S 123/2014 wef 07/03/2014]

[S 571/2019 wef 02/09/2019]

[S 235/2022 wef 01/04/2022]

(3) The request of the secretary to the Registrar shall specify the documents (if any) that the witness is to produce to the Board.

[S 571/2019 wef 02/09/2019]

(4) *[Deleted by S 571/2019 wef 02/09/2019]*

[S 235/2022 wef 01/04/2022]

Constitution of Board

11. The summons to be issued by the secretary under section 78(11) of the Act shall contain short particulars of the case or cases in respect of which the Board is summoned and any member of the Board whose personal interests might 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 and thereupon the secretary shall notify another member of the Board nominated in accordance with section 78(11) of the Act who shall take the place of the member so withdrawing.

[S 571/2019 wef 02/09/2019]

Costs

12. Costs may be awarded by the Board on the scale of costs contained in Appendix 1 to Order 21 of the Rules of Court 2021 and the Board may award costs in its discretion.

[S 235/2022 wef 01/04/2022]

Adjournments

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

FIRST SCHEDULE

Regulation 3(1) and (2)

FEES

First column

Second column

1. Filing a petition of appeal by —	
(a) a company	\$200 for each assessment appealed against
(b) a person other than a company	\$50 for each assessment appealed against
2. Issue of order to attend or order to produce documents	The fee required for the 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.

[S 235/2022 wef 01/04/2022]

[S 785/2004 wef 30/12/2004]

[S 571/2019 wef 02/09/2019]

SECOND SCHEDULE

Regulation 4

FORM 1

INCOME TAX ACT

(CHAPTER 134)

NOTICE OF APPEAL UNDER SECTION 79 (1)

Income Tax (Board of Review)
(Appeals Procedure)

p. 6 1990 Ed.]

Regulations

[CAP. 134, Rg 1

SECOND SCHEDULE — *continued*

ASSESSMENT NO.

1. *(Name)* _____ of *(Address)* _____ upon whom the above assessment dated the _____ day of _____ 20____ was served on the _____ day of _____ hereby gives notice of appeal to the Board of Review for a revision of the above assessment.
2. The following members of the Board are objected to:
3. The reason for the objection to each member of the Board listed above is as follows:
4. Appellant's address for service is

Dated this _____ day of _____ 20____ .

*Signature of Appellant
or his Solicitors or Agent.*

THE COMPTROLLER OF INCOME TAX
AND TO THE SECRETARY TO THE BOARD OF REVIEW.

[S 571/2019 wef 02/09/2019]

[S 783/2004 wef 30/12/2004]

FORM 2
INCOME TAX ACT
(CHAPTER 134)

PETITION OF APPEAL AN APPEAL AGAINST ASSESSMENT NO.

The Petition of Appeal of the said

Sheweth:

1. *(Here set out the name, address and description of the appellant with details of his trade, occupation, business or profession).*
2. *(Here set out concisely in numbered paragraphs the facts relating to that part of the income in respect of which the assessment is disputed).*
3. By notice of assessment No. _____ dated _____ the Comptroller of Income Tax assessed your Petitioner for the year of assessment 20____ to tax in the sum of \$ _____ on the basis of

SECOND SCHEDULE — *continued*

4. Your Petitioner on the day of applied to the Comptroller of Income Tax under section 76(2) of the Income Tax Act for the assessment to be reviewed and revised.
5. On the day of the Comptroller of Income Tax replied that he did not propose to amend the assessment and in consequence of the reply your Petitioner on the day of filed with the Comptroller and the secretary to the Board of Review a Notice of Appeal under section 79(1) of the Income Tax Act.
6. The grounds of the appeal are as follows:

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

Dated this day of 20 .

*Signature of Appellant
or his Solicitors or Agent.*

[S 571/2019 wef 02/09/2019]

[S 785/2004 wef 30/12/2004]

[G.N. Nos. S 377/50; S 423/54]

LEGISLATIVE HISTORY
INCOME TAX (BOARD OF REVIEW) (APPEALS PROCEDURE)
REGULATIONS
(CHAPTER 134, RG 1)

This Legislative History is provided for the convenience of users of the Income Tax (Board of Review) (Appeals Procedure) Regulations. It is not part of these Regulations.

1. G. N. No. S 377/1950 — Board of Review (Appeals Procedure) Regulations 1950

Date of commencement : 1 January 1948

2. G. N. No. S 423/1954 — Board of Review (Appeals Procedure) (Amendment) Regulations 1954

Date of commencement : 3 December 1954

3. 1990 Revised Edition — Income Tax (Board of Review) (Appeals Procedure) Regulations

Date of operation : 25 March 1992

4. G. N. No. S 442/1999 — Income Tax (Board of Review) (Appeals Procedure) (Amendment) Regulations 1999

Date of commencement : 6 October 1999

5. G. N. No. S 785/2004 — Income Tax (Board of Review) (Appeals Procedure) (Amendment) Regulations 2004

Date of commencement : 30 December 2004

6. G.N. No. S 123/2014 — Income Tax (Board of Review) (Appeals Procedure) (Amendment) Regulations 2014

Date of commencement : 7 March 2014

7. G.N. No. S 571/2019 — Income Tax (Board of Review) (Appeals Procedure) (Amendment) Regulations 2019

Date of commencement : 2 September 2019

8. G.N. No. S 235/2022 — Income Tax (Board of Review) (Appeals Procedure) (Amendment) Regulations 2022

Date of commencement : 1 April 2022