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## No. S 132

### PROPERTY TAX ACT 1960

#### PROPERTY TAX (APPEALS PROCEDURE FOR VALUATION REVIEW BOARD) REGULATIONS 2025

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In exercise of the powers conferred by section 72(1) of the Property Tax Act 1960, the Minister for Finance makes the following Regulations:

### **Citation and commencement**

1. These Regulations are the Property Tax (Appeals Procedure for Valuation Review Board) Regulations 2025 and come into operation on 1 April 2025.

### **Definitions and application**

2.—(1) In these Regulations —

“appeal panel”, in relation to an appeal, means the committee or member of the Board appointed by the Chairperson under section 26(1) or (2) to exercise, discharge and perform the powers, functions and duties of the Board for that appeal;

“appellant”, in relation to an appeal, means the person who appeals to the Board under section 29(1);

“Board” means the Valuation Review Board constituted under section 23;

“Chairperson” means the Chairperson of the Board;

“Deputy Chairperson” means a Deputy Chairperson of the Board;

“disputed tax amount” means —

(a) in the case of an appeal under section 20A(7) — the amount calculated in accordance with the formula:

$$(A - B) \times C \times \frac{D}{E},$$

where —

- (i) A is the annual value ascribed to the property by the Chief Assessor;
- (ii) B is the annual value of the property alleged by the appellant to be the correct amount;
- (iii) C is the applicable tax rate;

- (iv) D is the period that the appellant claimed amount B is to apply;
- (v) E is the number of days in the year for which property tax is payable;

*Illustrations*

- (a) The Chief Assessor has assessed the annual value of the appellant's property in year *X* to be \$100,000 but the appellant alleges that the property should not have been included in the Valuation List from 1 January of year *X* onwards. The disputed tax amount may be calculated as follows:

$(\$100,000 - \$0) \times \text{applicable property tax rate for year } X \times 365 \text{ days} / 365 \text{ days.}$

- (b) The Chief Assessor has assessed the annual value of the appellant's property in year *Y* to be \$100,000. The appellant alleges an annual value of \$50,000 is to apply from 1 January of year *Y* to 31 May of year *Y*, and an annual value of \$80,000 is to apply from 1 June of year *Y* to 31 December of year *Y*. Year *Y* is not a leap year. The disputed tax amount may be calculated as follows:

$[(\$100,000 - \$50,000) \times \text{applicable property tax rate for year } Y \times 151 \text{ days} / 365 \text{ days}] + [(\$100,000 - \$80,000) \times \text{applicable property tax rate for year } Y \times 214 \text{ days} / 365 \text{ days}].$

- (b) in the case of an appeal against a decision of the Comptroller under section 22(5) —
- (i) where the appeal relates to an amount of tax payable, the difference between that amount in the written notice of the Comptroller's decision and the amount alleged by the appellant to be the correct amount; and
  - (ii) where the appeal relates to an amount of tax to be refunded, the difference between that amount in the written notice of the Comptroller's decision and the amount

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alleged by the appellant to be the correct amount; and

*Illustrations*

- (a) The Comptroller has assessed that the tax payable in respect of the appellant's property is \$50,000, while the appellant alleges that the tax payable should be \$30,000. The disputed tax amount is \$20,000.
- (b) The Comptroller has assessed that tax of \$30,000 is to be refunded in respect of the appellant's property, while the appellant alleges that the tax to be refunded should be \$50,000. The disputed tax amount is \$20,000.

(c) in the case of any appeal under section 38(7) or (8)(f) — nil;

“email” means electronic mail;

“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;

“parties”, in relation to an appeal, means the appellant and the Chief Assessor or Comptroller (as the case may be), and “party” means any of them;

“remote communication technology” means electronic communication by video conferencing, tele-conferencing or other electronic means;

“secretary” means a secretary to the Board appointed under section 25;

“section” means a section of the Act.

(2) Subject to regulation 24(1), these Regulations also apply to an appeal to the Board that is pending as at 1 April 2025.

### **Notice of appeal**

**3.—**(1) For the purposes of section 29(2), a notice of appeal in relation to an appeal under section 20A, 22 or 38(7) or (8)(f), must —

- (a) be in the form published on the MOF website;

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- (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 10(3));
    - (iii) a description of the property in relation to which the notice of appeal is lodged;
    - (iv) the property tax account number of the property mentioned in sub-paragraph (iii);
    - (v) in the case of an appeal under section 20A(7) —
      - (A) the annual value alleged by the appellant to be the correct amount to be ascribed to the property and the date the appellant claimed the alleged annual value is to take effect from; and
      - (B) the date of service of the written notice of the Chief Assessor's decision under section 20A(4);
    - (vi) in the case of an appeal under section 22(5) —
      - (A) the period the appellant claimed that tax is payable or is to be refunded (as the case may be), where applicable; and
      - (B) the date of service of the written notice of the Comptroller's decision under section 22(3);
    - (vii) in the case of an appeal under section 38(7) —
      - (A) a description of the declaration of the Comptroller that the appellant is objecting to and whether the appellant is seeking a

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- cancellation or variation of that declaration;  
and
- (B) the date of the notice given by the Comptroller under section 38(6);
- (viii) in the case of an appeal under section 38(8)(f) —
- (A) the share of moneys or proceeds of sale (as the case may be) mentioned in section 38(8), that the appellant claims to be entitled to; and
- (B) the date of the Comptroller’s decision under section 38(8)(e); and
- (e) be accompanied by any documents that may be specified in the form.
- (2) A separate notice of appeal must be lodged for —
- (a) each notice of the Chief Assessor under section 20A(4) that is appealed against; and
- (b) each notice of the Comptroller under section 22(3) that is appealed against.
- (3) Despite paragraph (1), a notice of appeal may be lodged in such manner as may be directed or allowed by the Chairperson or any Deputy Chairperson authorised by the Chairperson.
- (4) On receipt of a notice of appeal, the secretary must immediately forward one copy of the notice of appeal to the Chief Assessor or Comptroller, as the case may be.
- (5) Except with the permission of the appeal panel and on any terms that the appeal panel may determine, an appellant may not at the hearing of the appeal rely on any grounds of appeal other than the grounds stated in the appellant’s notice of appeal lodged in accordance with this regulation or regulation 4, or as amended in accordance with regulation 5.

### **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

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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 satisfies the requirements of that regulation by the time and in the manner directed by the Chairperson, Deputy Chairperson or appeal panel.

### **Amendment of notice of appeal**

**5.—**(1) Subject to paragraphs (2) and (3), 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 or Deputy Chairperson may only grant permission under paragraph (1) if the Chairperson or Deputy Chairperson (as the case may be) is satisfied that the amendment is to correct any clerical mistake or error, which may include such mistake or error relating to the grounds of the appeal.

(3) The appeal panel may only grant permission under paragraph (1) if the appeal panel is satisfied that —

- (a) the amendment is to correct any clerical mistake or error, which may include such mistake or error relating to the grounds of the appeal; or
- (b) the amendment is to add, or has the effect of adding, a new ground of the appeal, and the appeal panel is satisfied that —
  - (i) the ground is based on any matter of fact or law which came to light after the notice of appeal was lodged;
  - (ii) it was not practicable to include the ground in the notice of appeal; or
  - (iii) there are exceptional circumstances to do so.

(4) 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.

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(5) Despite any amendment to a notice of appeal under this regulation, and subject to any order under regulation 8(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.

### **Statement of contentions or facts**

6.—(1) The Chairperson, any Deputy Chairperson authorised by the Chairperson, or the appeal panel may require an appellant to submit and provide to the appeal panel, within any time that the Chairperson, Deputy Chairperson or appeal panel (as the case may be) may determine, a statement setting out the contentions or particulars of any facts which the appellant intends to rely on during the hearing of the appeal, including particulars of comparable rents or sales.

(2) Every statement mentioned in paragraph (1) must be signed by the appellant or the appellant's authorised representative (as defined in regulation 10(3)).

(3) On receipt of the statement mentioned in paragraph (1) —

(a) the secretary must immediately forward a copy of the statement to the Chief Assessor or Comptroller, as the case may be; and

(b) the Chairperson, Deputy Chairperson or appeal panel may require the Chief Assessor or Comptroller (as the case may be) to submit to the appeal panel, within any time that the Chairperson, Deputy Chairperson or appeal panel (as the case may be) may determine, a response to the statement.

(4) Except with the permission of the appeal panel, the appellant may not at the hearing of the appeal rely on any contentions or facts other than those set out in the statement mentioned in paragraph (1).

### **Withdrawal of appeal**

7.—(1) An appellant may at any time withdraw the appeal upon obtaining the permission of —



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- (a) if the appeal panel has been appointed — the appeal panel;  
or
  - (b) if the appeal panel has not been appointed — the  
Chairperson or any Deputy Chairperson authorised by  
the Chairperson.

(2) Permission that is granted under paragraph (1) is subject to any conditions that the appeal panel, Chairperson or Deputy Chairperson (as the case may be) may impose.

(3) The appeal panel may, when granting the permission, make any appropriate consequential order, including an order for the appellant to pay the costs of the Chief Assessor or Comptroller (as the case may be) incurred up to the time the appeal is withdrawn.

### **Case management**

**8.**—(1) The Chairperson, any Deputy Chairperson authorised by the Chairperson, or the appeal panel may, at any time, make any order to secure the just and efficient conduct of proceedings and the determination of the appeal.

(2) Without limiting paragraph (1), an order may relate to one or more of the following:

- (a) the manner in which proceedings (including any case management conference and any hearing) are to be conducted, whether by using any remote communication technology or otherwise;
- (b) the orders sought by the parties, their arguments in the appeal and the points at issue between them that require clarification;
- (c) the points on which the parties have to present further arguments;
- (d) the issues on which evidence is required, the nature of the evidence required, and the manner in which the evidence is to be presented (including by using any remote communication technology);

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- (e) the appointment and instruction of experts by the parties, and the manner in which expert evidence is to be given (including by using any remote communication technology);
  - (f) the submission of affidavits or expert reports;
  - (g) the submission of any document or information by any party;
  - (h) the exchange of documents between the parties;
  - (i) the examination or cross-examination of witnesses (including by using any remote communication technology);
  - (j) the filing and exchange of skeletal arguments;
  - (k) the written or oral submissions by parties on any aspect of the appeal;
  - (l) the abridgment or extension of any time limit;
  - (m) where there is more than one appeal by the same appellant — the hearing of any of the appeals together, the sequence for hearing the appeals separately, or the adjournment of any appeal until another appeal has been heard;
  - (n) for hearing any person on any proposal for a direction concerning any matter in sub-paragraphs (a) to (m).

(3) For the purpose of making any order mentioned in paragraph (1), the Chairperson, Deputy Chairperson or appeal panel may conduct a case management conference with the parties through any means (including by using any remote communication technology) that the Chairperson, Deputy Chairperson or appeal panel considers appropriate.

(4) Where any party fails to comply with any order made under paragraph (1), the appeal panel may draw any inference from the failure and proceed with the hearing or determination of any issue under the appeal or make any other order that the appeal panel thinks fit.

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### **Joinder of parties**

9. The Chairperson, or any Deputy Chairperson authorised by the Chairperson, may allow a joinder of parties and order that 2 or more appeals be heard together, if —

- (a) it appears to the Chairperson or Deputy Chairperson that —
  - (i) doing so is convenient; or
  - (ii) a common issue of law or fact (or both) arises in all the appeals; and
- (b) all the parties to the appeals consent to the joinder.

### **Hearing of appeals**

10.—(1) The notice of the hearing of an appeal given under section 32(1)(b) must state the composition of the appeal panel appointed to hear and determine the appeal.

(2) The parties must attend the hearing (including by using any remote communication technology), whether or not by their authorised representatives, at the date and time and in the manner so fixed.

(3) In paragraph (2), “authorised representative”, in relation to a party to an appeal, means —

- (a) in the case of the appellant, the agent authorised by the appellant in writing to represent the appellant at a hearing of the appeal; and
- (b) in the case of the Chief Assessor or Comptroller, any representative authorised by the Chief Assessor or Comptroller (as the case may be) to represent the Chief Assessor or Comptroller (as the case may be) at a hearing of the appeal.

(4) Subject to any order that may be made by the Chairperson, any Deputy Chairperson authorised by the Chairperson, or the appeal panel under regulation 8 and the provisions of the Evidence Act 1893 and any other written law relating to evidence —

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- (a) the evidence in chief of a witness who is to appear as a witness for cross-examination may be given in the form of an affidavit; and
  - (b) any fact required to be proved at the hearing of an appeal before the appeal panel must otherwise be proved by the examination of witnesses orally.

### **Order to attend or order to produce documents**

**11.**—(1) Any party requiring a witness to be called to give evidence before the appeal panel must, not later than 14 days before the day fixed for the hearing, notify the secretary.

(2) Upon receiving a notification in paragraph (1), the secretary must 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 the Registrar must thereupon issue and serve upon the witness an order to attend before, or an order to produce documents to, as the case may require, the appeal panel.

(3) The request of the secretary to the Registrar of the Supreme Court or the Registrar of the State Courts under paragraph (2) must specify the documents (if any) that the witness is to produce to the appeal panel.

### **Adjournment**

**12.**—(1) Before the hearing of an appeal, the Chairperson, or any Deputy Chairperson authorised by the Chairperson, may adjourn the hearing for any reasonable cause and may fix a new date for the hearing.

(2) In the course of a hearing, the appeal panel may adjourn the hearing for any reasonable cause and may fix a date for a further hearing.

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(3) If a date for a hearing or further hearing is fixed under paragraph (1) or (2), the secretary must notify the parties of the time and place of the hearing or further hearing, and the manner in which the hearing or further hearing is to be conducted (including by using any remote communication technology), not later than 14 days before the date of the hearing or further hearing, unless the parties agree to a shorter period of notice.

(4) The appeal panel may, on the conclusion of a hearing, adjourn for any period to consider the appeal.

### **Transcription**

**13.—**(1) A party may make an application to the Chairperson, any Deputy Chairperson authorised by the Chairperson, or the appeal panel for a hearing to be transcribed, and for a certified copy of the transcript.

(2) The application under paragraph (1) must be made not later than 14 days before the hearing.

(3) Despite paragraph (2), the Chairperson, Deputy Chairperson or appeal panel (as the case may be) may approve an application under paragraph (1) even if it is made less than 14 days before the hearing.

(4) The party or parties making an application under paragraph (1) must bear the costs of the transcription.

(5) If no party makes an application under paragraph (1), the Chairperson, Deputy Chairperson or appeal panel (as the case may be) may order for the hearing to be transcribed.

(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 22(2).

(7) The costs of the transcription may be claimed as an item of disbursement unless otherwise ordered by the appeal panel, the Registrar, the Deputy Registrar or an Assistant Registrar of the Supreme Court or the Registrar or a Deputy Registrar of the State Courts, as the case may be.

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**Notification of decision of appeal panel**

- 14.**—(1) The decision of an appeal panel in respect of an appeal —
- (a) may be conveyed to the parties by the secretary by rendering a written copy of the decision to them duly signed by all the members of the appeal panel; or
  - (b) may be delivered orally before the parties by any member of the appeal panel.
- (2) To avoid doubt, where paragraph (1)(b) applies, it is not necessary for all the members of the appeal panel to reassemble merely for the purpose of delivering the decision.
- (3) Where the decision of the appeal panel is the decision of a majority, that fact must be stated.
- (4) For the purposes of an appeal to the General Division of the High Court under section 35, the time for appeal runs —
- (a) in the case where the decision is delivered orally — from the date the decision is delivered (whether or not the appeal panel subsequently provides any written grounds of the decision); and
  - (b) in all other cases — from the date of the written decision.

**Costs**

**15.** In awarding costs, the Board, the Registrar, the Deputy Registrar or an Assistant Registrar of the Supreme Court, or the Registrar or a Deputy Registrar of the State Courts (as the case may be) is to take into account the principles in Order 21 of the Rules of Court 2021.

**Non-compliance with order**

**16.** Where there is any failure to comply with an order or a direction of the Chairperson, a Deputy Chairperson or an appeal panel, the Chairperson, Deputy Chairperson or appeal panel may exercise all or any of the following powers:

- (a) waive the non-compliance of the order or direction;
- (b) disallow or reject the submission or use of any document;

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- (c) make a finding on any issue without a hearing or refuse to hear any argument on any issue;
  - (d) dismiss or set aside, in whole or in part, any proceedings, or any order or direction previously made;
  - (e) direct any amendment to be made to any document;
  - (f) make an order on costs or any other orders that are appropriate.

### **Correction of error**

17. The following may be corrected at any time by the Chairperson, a Deputy Chairperson authorised by the Chairperson, an appeal panel or a secretary:

- (a) clerical mistakes in any document recording a direction, an order or a decision (including a determination) of the appeal panel, or any other document issued by the Chairperson, Deputy Chairperson, appeal panel or secretary in any proceedings;
- (b) errors arising in such a document from an accidental slip or omission.

### **Presiding member of appeal panel**

18.—(1) For an appeal panel comprising a committee of the Board, the presiding member is —

- (a) where the Chairperson is a member of the appeal panel — the Chairperson; or
- (b) where the Chairperson is not a member of the appeal panel and —
  - (i) there is only one Deputy Chairperson on the appeal panel — the Deputy Chairperson; or
  - (ii) there is more than one Deputy Chairperson on the appeal panel — any Deputy Chairperson that the Chairperson may determine.

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(2) Where the Chairperson or a Deputy Chairperson is absent from any meeting of a committee at which he or she ought under paragraph (1) to be presiding, the meeting is to be presided by —

- (a) where there is only one Deputy Chairperson who is a member of the committee present — the Deputy Chairperson;
- (b) where there is more than one Deputy Chairperson who is a member of the committee present — such Deputy Chairperson as may be chosen by the Deputy Chairpersons present; or
- (c) where there is no Deputy Chairperson who is a member of the committee present — such member of the committee as may be chosen by the members of the committee present.

### **Procedure for objection to member’s appointment to appeal panel**

**19.**—(1) Subject to these Regulations, any party is entitled to lodge with —

- (a) the Chairperson; or
- (b) a Deputy Chairperson authorised by the Chairperson,

an objection to the appointment of any member of the Board to an appeal panel.

(2) Despite anything in these Regulations, an objection to the appointment of the Chairperson to an appeal panel may be determined by the Chairperson.

(3) An objection to the appointment of a member of the Board to an appeal panel must state the reason for the objection.

(4) The Chairperson, or a Deputy Chairperson authorised by the Chairperson, must determine whether the reason for the objection is valid.

(5) Where the Chairperson, or the Deputy Chairperson authorised by the Chairperson, determines under paragraph (4) that there is a valid reason for the objection, the member of the Board in respect of



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whom the objection was made must not be appointed to the appeal panel.

(6) Where the Chairperson, or the Deputy Chairperson authorised by the Chairperson, determines under paragraph (4) that there is no valid reason for the objection, the Chairperson or Deputy Chairperson must inform the objecting party that the objection is rejected.

(7) A member of the Board may be appointed to an appeal panel if all objections to the member's appointment have been rejected under paragraph (6).

(8) The decision of the Chairperson or Deputy Chairperson under paragraph (5) or (6) is final.

### **Record of proceedings**

**20.**—(1) The secretary must keep a record of any proceedings in the form directed by the Chairperson, a Deputy Chairperson authorised by the Chairperson, or the appeal panel (as the case may be), including the documents submitted by parties.

(2) The records of any proceedings must be signed by the presiding member of the appeal panel.

### **Fees**

**21.**—(1) A notice of appeal lodged under section 29(1) must be accompanied by the fee specified in item 1 of the Schedule.

(2) For the purposes of determining the applicable fee specified in item 1 of the 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.

(3) At any time after a notice 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.

(4) For the purposes of making any determination mentioned in paragraph (3), the Chairperson, Deputy Chairperson or appeal panel

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may ask for any document or information relating to the appeal to be produced by the appellant.

(5) Where the Chairperson, Deputy Chairperson or appeal panel makes a determination under paragraph (3) —

- (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 Schedule corresponding to the disputed tax amount determined under paragraph (3).

(6) To avoid doubt, a disputed tax amount stated in accordance with paragraph (2) or determined in accordance with paragraph (3) has effect only for the purposes of determining the applicable fee specified in item 1 of the Schedule and does not affect or limit the Board's powers in determining the merits of the appeal.

(7) A notification given under regulation 11(1) must be accompanied by the fee specified in item 2 of the Schedule.

(8) The fees mentioned in paragraphs (1), (5)(b) and (7) must be paid to the secretary in the manner directed by the secretary.

(9) Where the appellant fails to pay the fee mentioned in paragraph (5)(b), the notice of appeal is deemed as not having been lodged.

(10) Where —

- (a) a cheque or any other authorisation for the payment of any fee mentioned in paragraph (1), (5)(b) or (7) 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 the dishonour or revocation,

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

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(11) 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.

### **Practice directions**

**22.**—(1) Subject to the provisions of the Act and these Regulations, the Board may regulate its own procedure for the conduct of an appeal.

(2) The Chairperson may issue practice directions in relation to the procedures provided for by these Regulations.

### **Revocation**

**23.** Revoke the Valuation Review Board (Appeals Procedure) Regulations (Rg 2) (called in these Regulations the former Regulations).

### **Saving and transitional provisions**

**24.**—(1) Despite regulations 2(2) and 23 —

- (a) regulations 3(1), (1A) and (1B) and 4 of and the First and Second Schedules to the former Regulations as in force immediately before the specified date continue to apply to and in relation to any notice of appeal mentioned in section 29(1) that is lodged before the specified date; and
- (b) regulations 3(1) and (2), 5 and 21(1), (2), (3), (4), (5), (6), (8) (insofar as regulation 21(8) relates to a fee mentioned in regulation 21(1) or (5)(b)), (9), (10) (insofar as regulation 21(10) relates to a fee mentioned in regulation 21(1) or (5)(b)) and (11) do not apply to and

in relation to any notice of appeal mentioned in sub-paragraph (a).

(2) For the purposes of these Regulations —

(a) a notice of appeal mentioned in paragraph (1)(a) is treated as a notice of appeal to which these Regulations apply (to the extent they are applicable); and

(b) the reference in regulation 4 to the requirements of regulation 3 is, in the case of a notice of appeal mentioned in paragraph (1)(a), to the requirements of regulation 3(1) of the former Regulations.

(3) In this regulation, “specified date” means 1 April 2025.

## THE SCHEDULE

Regulation 21(1), (2), (5), (6) and (7)

### FEES

<i>First column</i>	<i>Second column</i>
1. Lodging a notice 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 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

Made on 12 February 2025.

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

[MOF.LD.LD.2023.LGS.2; AG/LEGIS/SL/254/2020/4]