

# INCOME TAX ACT

## (CHAPTER 134, SECTION 78 (7))

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

[1st January 1948]

#### **Citation**

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

#### **Definition**

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.

#### **Fees**

3. —(1) The fee specified in item 1 in the First Schedule shall be payable to the Accountant-General.

(2) The fee specified in item 2 in the First Schedule shall be payable to the Board in accordance with regulation 10 (4).

[\*S 785/2004, wef 30/12/2004\*](#)

#### **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.

#### **Clerk to keep record**

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

#### **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 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.

### **Subpoena**

**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 clerk to the Board.

[S 785/2004, wef 30/12/2004](#)

(2) The clerk shall thereupon request either the Registrar of the Supreme Court or the Registrar of the Subordinate Courts to act under Order 38, Rule 14 of the Rules of Court (Cap. 322, R 5) and issue and serve upon the witness a subpoena ad testificandum or duces tecum, as the case may require, calling upon him to attend before the Board.

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

(4) The fee for the issue of the subpoena shall be paid to the clerk by the person requiring the witness to attend before the Board.

[S 442/99, wef 06/10/1999](#)

### **Constitution of Board**

**11.** The summons to be issued by the clerk to the Board under section 78 (4) 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 clerk to this effect and shall withdraw from the Board and thereupon the clerk shall notify another member of the Board nominated in accordance with section 78 (4) of the Act who shall take the place of the member so withdrawing.

### **Costs**

**12.** Costs may be awarded by the Board on the scale of costs contained in Appendix 1 to Order 59 of the Rules of the Supreme Court and the Board may award costs in its discretion.

### **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

**FEEES**

*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 subpoena The fee required for the issue of a writ of subpoena specified in Appendix B to the Rules of Court (Cap. 322, R 5).

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**SECOND SCHEDULE**

Regulation 4

FORM 1

**NOTICE OF APPEAL UNDER SECTION 79(1)**

**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 CLERK TO THE BOARD OF REVIEW**

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FORM 2

**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
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 clerk 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*

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