

Income Tax (Board of Review) (Appeals Procedure) Regulations

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FIRST SCHEDULE Fees

SECOND SCHEDULE

Legislative History

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

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

Rg 1

REVISED EDITION 1990

(25th March 1992)

[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.

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