

No. S 58

**INCOME TAX ACT
(CHAPTER 35)**

**INCOME TAX (BOARD OF REVIEW) (PETITIONS FOR REVIEW PROCEDURE)
REGULATIONS, 2016**

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**INCOME TAX ACT
(CHAPTER 35)**

**INCOME TAX (BOARD OF REVIEW) (PETITIONS FOR REVIEW PROCEDURE)
REGULATIONS, 2016**

In exercise of the power conferred by section 66A(14) of the Income Tax Act, the Minister of Finance, with the approval of His Majesty the Sultan and Yang Di-Pertuan, hereby makes the following Regulations —

Citation and commencement

1. These Regulations may be cited as the Income Tax (Board of Review) (Petitions for Review Procedure) Regulations, 2016 and shall commence on 1st October 2016.

Interpretation

2. In these Regulations, unless the context otherwise requires, “Board” means the Board of Review constituted under section 66A and includes any committee of the Board.

Fee

3. The fee specified in the First Schedule shall be payable to the Government of Brunei Darussalam.

Notice of petition for review

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

Secretary to keep record

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

Decisions of Board

6. The decision of the Board may be delivered orally or in writing and shall be delivered by the Chairman or such other member of the Board presiding at the petition for review, as the case may be. Where the decision of the Board is the decision of a majority, that fact shall be stated.

Record of proceedings

7. The record of the proceedings of any petition for review shall be signed by the Chairman or such other member of the Board who presided at the hearing of the petition for review, as the case may be.

Board may call for further evidence

8. At the conclusion of the hearing of a petition for review, 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 a petition for review, 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 petition for review. 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 petition for review to reassemble merely for the purpose of delivering a decision.

Summons

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 of a petition for review, notify the secretary to the Board.

(2) The secretary shall thereupon issue a summons to the witness to attend before the Board.

(3) The secretary shall specify the books, papers or documents (if any) that the witness is to produce to the Board for the purposes of the review.

(4) The fee for the summons shall form part of the costs of the review and shall be paid to the secretary by the person requiring the witness to attend before the Board.

Constitution of Board

11. The summons to be issued by the secretary to the Board under section 66A(10) 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 review 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 66A(10) who shall take the place of the member so withdrawing.

Costs

12. Costs of a review 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 (Chapter 5, R1) and the Board may award costs in its discretion.

Adjournments

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

FIRST SCHEDULE
(regulation 3)

FEE

Lodging petition for review by company	\$200 for each assessment petitioned for review
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SECOND SCHEDULE
(regulation 4)

FORMS

FORM 1

INCOME TAX ACT
(Chapter 35)

NOTICE OF PETITION FOR REVIEW UNDER SECTION 66C

ASSESSMENT NO.

1. *(Name)* of *(Address)* on whom the above assessment dated the _____ day of _____ 20____ was served on the _____ day of _____ hereby gives notice of petition for review 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. Petitioner's address for service is

Dated this day of 20 .

THE COLLECTOR OF INCOME TAX
AND TO THE SECRETARY TO THE
BOARD OF REVIEW

*Signature of Petitioner or
his Advocate and Solicitor
or Accountant*

FORM 2

**INCOME TAX ACT
(Chapter 35)**

**PETITION FOR REVIEW
ON
ASSESSMENT NO.**

The Petition for Review of the said
Sheweth:

1. *(Here set out the name, address and description of the petitioner 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 Collector 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 Collector of Income Tax under section 65 of the Income Tax Act for the assessment to be reviewed and revised.
5. On the day of the Collector 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 lodged with the Collector and the secretary to the Board of Review a Petition for Review under section 66B of the Income Tax Act.
6. The grounds of the petition for review are as follows:
(Here set out in numbered paragraphs the grounds on which the petition for review is based).

11th. OCTOBER, 2016

Dated this day of 20 .

*Signature of Petitioner or
his Advocate and Solicitor
or Accountant*

Made this 17th. day of Zulhijjah, 1437 Hijriah corresponding to the
19th. day of September, 2016.

HIS MAJESTY
THE SULTAN AND YANG DI-PERTUAN
BRUNEI DARUSSALAM
Minister of Finance,
Brunei Darussalam.