

**INCOME TAX ACT
(CHAPTER 35)**

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

S 58/2016
Amended by
S 45/2018

REVISED EDITION 2021



SUBSIDIARY LEGISLATION

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

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SUBSIDIARY LEGISLATION**Regulations made under section 66A(14)****INCOME TAX (BOARD OF REVIEW) (PETITIONS FOR
REVIEW PROCEDURE) REGULATIONS**

Commencement: 1st October 2016

Citation

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

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 Schedule 1 shall be payable to the Government.

Notice of petition for review

4. A notice of the petition for review shall be as nearly as circumstances permit in Form 1 in Schedule 2. The petition for review shall be as nearly as circumstances permit in Form 2 in Schedule 2 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.

[Subsidiary]

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.

Subpoena [S 45/2018]

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 request the Registrar of the Supreme Court to act under Order 38, rule 14 of the Rules of the Supreme Court (R 1 of Chapter 5) and issue and serve on the witness a subpoena *ad testificandum* or *duces tecum*, as the case may require, calling on him to attend before the Board.

(3) The request of the secretary to the Registrar 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 issue of the subpoena shall be paid to the secretary by the person requiring the witness to attend before the Board.

Constitution of Board

11. The notice 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 notified 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.

[S 45/2018]

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 (R 1 of Chapter 5) 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.

[Subsidiary]

SCHEDULE 1

(regulation 3)

FEE

Lodging petition for review by company	\$200 for each assessment petitioned for review
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SCHEDULE 2

(regulation 4)

FORMS

FORM 1

INCOME TAX ACT
(Chapter 35)

NOTICE OF PETITION FOR REVIEW UNDER SECTION 66B
REVIEW AGAINST ASSESSMENT NO. [S 45/2018]

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*

SCHEDULE 2 — (continued)

FORM 2

INCOME TAX ACT
(Chapter 35)

PETITION FOR REVIEW UNDER SECTION 66B
REVIEW AGAINST ASSESSMENT NO. [S 45/2018]

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).

Dated this day of 20

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

