

No. S 45

**INCOME TAX ACT  
(Chapter 35)**

**INCOME TAX (BOARD OF REVIEW) (PETITIONS FOR REVIEW PROCEDURE)  
(AMENDMENT) REGULATIONS, 2018**

**ARRANGEMENT OF REGULATIONS**

Regulation

1. Citation and commencement
  2. Substitution of regulation 10 of S 58/2016
  3. Amendment of regulation 11
  4. Amendment of Second Schedule
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(AMENDMENT) REGULATIONS, 2018**

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. This Order may be cited as the Income Tax (Board of Review) (Petitions for Review Procedure) (Amendment) Regulations, 2018 and shall commence on the same date as the Income Tax Act (Amendment) Order, 2018.

**Substitution of regulation 10 of S 58/2016**

2. Regulation 10 of the Income Tax (Board of Review) (Petitions for Review Procedure) Regulations, 2016, in these Regulations referred to as the principal Regulations, is repealed and the following new regulation is substituted therefor —

**“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 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 (R1 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.”.

**Amendment of regulation 11**

3. Regulation 11 of the principal Regulations is amended —

(a) by deleting “summons” from the first line and by substituting “notice” therefor;

(b) by deleting “summoned” from the third line and by substituting “notified” therefor.

**Amendment of Second Schedule**

4. The Second Schedule to the principal Regulations is amended —

(a) in Form 1, by deleting the heading and by substituting the following new heading therefor —

“NOTICE OF PETITION FOR REVIEW UNDER SECTION 66B  
REVIEW AGAINST ASSESSMENT NO.”;

(b) in Form 2, by deleting the heading and by substituting the following new heading therefor —

“PETITION FOR REVIEW UNDER SECTION 66B  
REVIEW AGAINST ASSESSMENT NO.”.

Made this 22nd. day of Zulkaedah, 1439 Hijriah corresponding to the 4th. day of August, 2018.

DAYANG NORLIAH BINTI HAJI KULA  
Permanent Secretary,  
Ministry of Finance,  
Brunei Darussalam.