**INSTRUCTIONS**

1. This notice will take approximately 20 minutes to complete if you have all the following information on hand as follows:

* Particulars of the appellant;
* Details of the relevant correspondence with the Comptroller of GST; and
* Grounds of appeal.

2. On completion, please email a copy of the notice (together with the Notice of Comptroller’s Decision under section 49(3) of the Goods and Services Tax Act) to gstbr@mof.gov.sg.

3. This page is not part of the notice of appeal.

**GOODS AND SERVICES TAX ACT**

**GOODS AND SERVICES TAX (APPEALS PROCEDURE FOR BOARD OF REVIEW) REGULATIONS 2023**

**NOTICE OF APPEAL UNDER SECTION 51**

|  |
| --- |
| Notice of Appeal must be sent to the secretary, Goods and Services Tax Board of Review, WITHIN 30 DAYS after the date of the service of the Comptroller’s decision under section 49 of the Goods and Services Tax Act 1993. |

### **DETAILS OF APPELLANT**

Note : Partners may Name …………….…………………………………………………...

 appeal in the name Address ………………………………………………………

 of their firm ……………………………………………………….……………….

 ……………………………….Postal code…………………………...

 Telephone number …………………………………………………...

**GST Registration Number (if any)**

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### **DETAILS OF THE DECISION**

I hereby give notice of appeal against the decision made by the Comptroller :

Date of disputed decision................................................................................ ..

Nature of the disputed decision (You can either state the nature of the disputed decision or attach a copy of the disputed decision [letter or assessment] of the Comptroller.)

……………………………………………………………………………………….……………..……

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#### REASONS FOR APPEALING

My grounds of appeal are:

(continue on a separate sheet, if necessary)

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#### OBJECTION TO MEMBERS OF THE BOARD

The following members of the Board are objected to:

(continue on a separate sheet, if necessary)

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The reason for the objection to each member of the Board listed above is as follows:

(continue on a separate sheet, if necessary)

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Tick appropriate box

I shall attend before the Board in person

I shall be represented before the Board by

……………………………………………………………………………………………………………

(Name)

………………………………………………………………………………………………………..….

..................................................................................................................................................................

(Address)

|  |  |  |  |
| --- | --- | --- | --- |
| Address for service of communication on this appeal | Tel. No. | Appellant’s Signature | Date of Appeal |
|  |  |  |  |