**ANNEX D - BASIC OUTLINE FOR A CASE SUBMISSION**

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Income Tax Appeal

No. X of 201X

Between

**ABC PTE LTD**

(UENO XXXXXXX)

...Appellant

And

**COMPTROLLER OF INCOME TAX**

(No ID No. exists)

...Respondent

APPELLANT’S SUBMISSION

Solicitors for the Respondent

<Name of solicitor(s)>

Comptroller of Income Tax

55 Newton Road

#14-01 Revenue House

Law Division

Singapore 307987

Tel: 6351 XXXX

Fax: 6351 XXXX

Ref XXXXXX

Details of Appellant / Solicitors for the Appellant

<Name of Appellant / solicitor(s)>

<Address>

<Tel/Fax>

<Ref>

1. **Facts**
* Brief background on the business of the company (if applicable).

*E.g. The Appellant is a company incorporated in Singapore in 20XX and its principal activities are......*

* State the relevant facts and circumstances pertaining to the income/expenditure under appeal.

*E.g. On 31 March 20XX, the Appellant incurred $1,000,000 pursuant to a trade settlement agreement with ABC Pte Ltd. The settlement sum of $1,000,000 was derived by......*

* Describe the events leading to the appeal

*E.g. The Appellant deducted the settlement sum of $1,000,000 in arriving at its chargeable income for the Year of Assessment 20XX. However, the Respondent disagreed and was of the view that the settlement sum of $1,000,000 is capital in nature and hence, not deductible under section 15 of the Income Tax Act.*

1. **Issue**
* State the issue.

*E.g. The issue in this case concerns the interpretation of section 14(1) of the Income Tax Act and in particular, whether settlement sum of $1,000,000 should be deductible as an expense in order to ascertain the Appellant’s income for tax purposes.*

1. **Legislation**
* State and apply the relevant law (including relevant case law).

*E.g. Whether an expense is deductible for tax purposes depends on whether it falls within the scope of section 14(1) of the Income Tax Act. In addition, the expense must also not be disallowed under section 15 of the Act.*

1. **Grounds for appeal**
* Apply the relevant law (and case law if applicable) to support your claim / Substantiate how the CIT’s assessment is excessive.

*E.g. The settlement sum was incurred to deal with liability arising out of the Appellant’s business activities which were carried on with the objective of producing income. The expenditure was not capital in nature and it did not create any enduring benefit or asset for the Appellant.*