**INSTRUCTIONS**

1. This petition of appeal 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 Goods and Services Tax; and
* Grounds of appeal.

2. On completion, please make payment of the filing fee in the required manner (referred to in paragraphs 3 and 4 below). Thereafter, please email a copy of the petition of appeal to gstbr@mof.gov.sg.

3 A fee is payable for each assessment lodged with the Board in accordance with the Schedule to Goods and Services Tax (Appeals Procedure for Board of Review) Regulations. An extract of the Schedule is reproduced for your information.

|  |  |  |
| --- | --- | --- |
|  | **Disputed tax amount** | **Filing fee** |
| (a) | Appeal does not involve a disputed tax amount  | $75 |
| (b)  | Does not exceed $30,000 | $75 |
| (c) | Exceeds $30,000 but does not exceed $250,000 | $200 |
| (d) | Exceeds $250,000 but does not exceed $1m | $400 |
| (e) | Exceeds $1m | $600 |

4. Payment of prescribed fees to the Goods and Services Tax Board of Review shall be made by way of PayNow Corporate.

Please enter our UEN as “T08GA0013EM01” when making payment, or scan the following QR code.



For payment by way of PayNow Corporate, please indicate “GSTBR-” followed by your GST Registration No. in the remarks when making the transfer. For e.g. if the GST Registration No. is A12345678A, the reference in the remarks will be “GSTBR-A12345678A”.

Please note that if any authorisation for the payment of fees to the Board is dishonoured or revoked, and if payment is not received within 7 days after being notified of such dishonour or revocation, the notice of appeal or notification that the dishonoured or revoked payment was made for would be deemed not to be lodged.

5. The instruction pages (2 pages) are not part of the petition of appeal.

**GOODS AND SERVICES TAX ACT 1993**

**PETITION OF APPEAL AGAINST ASSESSMENT NO**.

The Petition of Appeal of the said

Sheweth:

1. *(Here set out the name, address and description of the appellant 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 appeal, for example —*
3. *for an appeal against a decision of the Comptroller of Goods and Services Tax for review and revision of the Comptroller’s earlier decision under s 49(1)(j) of the Act, the facts relating to the supply of goods or services in Singapore in respect of which the output tax payable or input tax allowable as determined by the Comptroller is disputed;*
4. *for an appeal under section 49(1)(k) of the Act, the facts relating to the objection to the Comptroller’s declaration under section 79(1) of the Act, that the person is an agent of another person; or*
5. *for an appeal under section 79(4)(f) of the Act, the facts relating to the objection to the Comptroller’s decision under section 79(4)(e) of the Act)).*
6. On                        , your Petitioner —

(*Here set out in numbered paragraphs the actions the appellant initially took, for example —*

1. *applied to the Comptroller under section 49(1)(j) of the Act, for the decision to be reviewed and revised;*
2. *applied to the Comptroller under section 49(1)(k) of the Act, objecting to the Comptroller’s declaration under section 79(1) of the Act and requesting the Comptroller’s declaration under section 79(1) of the Act be reviewed and revised; or*
3. *gave written notice under section 79(4)(c) of the Act to the person declared to be agent, objecting to the presumption in s 79(4)(b) of the Act.)*
4. On                             , the Comptroller of Goods and Services Tax replied

*(Here set out in numbered paragraphs details of the Comptroller’s response).*

1. In consequence of the reply, your Petitioner on   filed a Notice of Appeal under section 51(1) of the Goods and Services Tax Act 1993.
2. The grounds of the appeal are as follows:

*(Here set out in numbered paragraphs the grounds on which the appeal is based).*

Dated 20 .

 *Signature of Appellant*

 *or his Solicitors or Agent*