**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 Income 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 [itbr@mof.gov.sg](mailto:itbr@mof.gov.sg).

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

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|  | **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 Income 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 “ITBR-” followed by your Identification No. (first and last four characters only) or UEN in the remarks when making the transfer. For e.g. if the Identification No. is S1234567A, the reference in the remarks will be “ITBR-SXXXX567A” and if the UEN is 123456789A, the reference in the remarks will be “ITBR-123456789A”.

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.

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| INCOME TAX ACT 1947 | | |
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| PETITION OF APPEAL | | |
| The petition of *A.B*. is as follows: | | |
|  | 1. (*Here set out the name, address and description of the appellant with details of his or her trade, occupation, business or profession*). | |
|  | 1. *(Here set out concisely in numbered paragraphs the facts relating to the appeal, for example —*   *(a) for an appeal against the Comptroller of Income Tax’s notice of refusal to amend under section 76(6) of the Income Tax Act 1947, the facts relating to that part of the income in respect of which the assessment is disputed;*  *(b) for an appeal under section 57(5) of the Act, the facts relating to the objection to the Comptroller’s declaration under section 57(1) of the Act, that the person is an agent of another person; or*  *(c) for an appeal under section 57(5A)(f) of the Act, the facts relating to the objection to the Comptroller’s decision under section 57(5A)(e) of the Act).*   1. *On                        , your Petitioner —*   *(Here set out in numbered paragraphs the actions the appellant initially took, for example —*  *(a) applied to the Comptroller under section 76(2) of the Act, for the assessment to be reviewed and revised;*  *(b) gave written notice to the Comptroller of Income Tax under section 57(3) of the Act, objecting to the Comptroller’s declaration under section 57(1) of the Act and requesting the Comptroller’s declaration under section 57(1) of the Act be cancelled or varied; or*  *(c) gave written notice under section 57(5A)(c) of the Act to the person declared to be agent, objecting to the presumption in s 57(5A)(b) of the Act.)*   1. On                             , the Comptroller of Income Tax replied   (*Here set out in numbered paragraphs details of the Comptroller’s response, for example, that he or she did not  —*  *(a) propose to amend the assessment;*  *(b) propose to cancel the declaration mentioned in section 57(1) of the Act or vary that declaration, as your Petitioner proposed; or*  *(c) agree with your Petitioner on the share of moneys or proceeds of sale (as the case may be), mentioned in section 57(5A) of the Act, that your Petitioner claimed to be entitled.*).   1. In consequence of the reply, your Petitioner on   filed a Notice of Appeal under [section 79(1) of the Income Tax Act 1947/ section 79(1) of the Income Tax Act 1947 as applied by / read with [*state the relevant provision of the Income Tax Act 1947*]]\*.   (*\*to delete as appropriate.*)   1. 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 or her Solicitors or Agent.* |