

Directions to all Parties before the Tax Boards of Review

This circular supercedes and replaces BOR Circular No. 3 (issued on 16 June 2020), and sets out directions which apply to all proceedings before the following Tax Boards of Review (each, the “Board”) with immediate effect:

- (a) Income Tax Board of Review;
- (b) Goods and Services Tax Board of Review; and
- (c) Valuation Review Board.

2 Parties in proceedings before the Board are to comply with the following directions—

- (a) **Exchanges of documents between parties.** All exchanges of documents between parties must take place by email. This applies even if directions had previously been given for parties to exchange physical copies of documents. If parties agree to exchange documents using an alternative remote means of communication, parties should seek the Board’s approval before exchanging documents.
- (b) **Submission of documents to and correspondence with the Board.** All documents to be submitted by parties to the Board (including any notice of appeal, petition of appeal, agreed statement of facts, bundle of documents, bundle of authorities, affidavits and submissions) and all correspondence with the Board (*e.g.* letters requesting extensions of time) must be sent by email to the following addresses:

For matters before the Income Tax Board of Review – itbr@mof.gov.sg

For matters before the Goods and Services Tax Board of Review –
gstbr@mof.gov.sg

For matters before the Valuation Review Board – vrb@mof.gov.sg

- (c) **Compliance with directions of the Board.** Parties must comply with the stipulated timelines and other directions given by the Board. If an extension of time is needed, the party may send a written request to the Board stating the reasons why more time is required, the proposed new filing dates, and enclosing the other party’s views on the request for extension of time.
- (d) **Payment of prescribed fees.** The payment of all prescribed fees must be made by PayNow Corporate. Please enter our UEN as “T08GA0013EM01” when making payment, or scan the following QR code.



Please indicate “ITBR-”, “GSTBR-” or “VRB-” (as applicable) followed by the applicable reference number in the remarks when making the transfer. The applicable reference number is:

- (i) for income tax matters, your Identification No. (first alphabet and last four characters only) or UEN;
- (ii) for GST matters, your GST Registration No.; and
- (iii) for property tax matters, your Property Tax Acct No.

Illustrations:

	<i>Reference to include in remarks</i>
Identification No. – SXXXX567A	<i>ITBR-SXXXX567A</i>
UEN – 123456789A	<i>ITBR-123456789A</i>
GST Registration No. – A12345678A	<i>GSTBR-A12345678A</i>
Property Tax Acct No. – 1234567A	<i>VRB-1234567A</i>

- (e) **Pre-trial / pre-hearing / case management conferences.** Unless the Board in its discretion decides otherwise, pre-trial conferences (“**PTCs**”) / pre-hearing conferences (“**PHCs**”) / case management conferences (“**CMCs**”) will be conducted via video conferencing. A party who wishes to have a PTC / PHC / CMC conducted physically may send a written request to the Board via email, stating the reasons for the request.
- (f) **Hearings.** Unless the Board in its discretion decides otherwise, hearings will be conducted physically. A party who wishes to have a hearing conducted via video conferencing may send a written request to the Board via email stating the reasons for the request.

3 Please direct any queries regarding the above to Soh Irene (at +65 6332 6706) or Fadhila Talib (at +65 6332 8548). You may also send an email to the relevant Board’s email addresses as indicated in para 2(b) with your queries.