

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 relevance correspondence with the Comptroller of Income Tax; and
- Grounds of appeal.

2. On completion, please send this petition of appeal in quadruplicate (together with the requisite cheque payment) to the Secretary, Income Tax Board of Review, 100 High Street, #10-01 The Treasury, Singapore 179434, and email a copy of the petition of appeal to itbr@mof.gov.sg.

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

Filing a petition of appeal by -	
(a) a company	\$200 for each assessment appealed against
(b) a person other than a company	\$50 for each assessment appealed against

4. Payment of prescribed fees to the Income Tax Board of Review shall be made by way of cheque or PayNow Corporate.

If payment is by way of cheque, the cheque should be made payable to the “Ministry of Finance/AG”.

If payment is 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 eg. 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 a cheque or any authorisation for the payment of fees to the Board is dishonoured or revoked, and if payment is not received within seven 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. This page is not part of the petition of appeal.

