## **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 <a href="mailto:itbr@mof.gov.sg">itbr@mof.gov.sg</a>.
- 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.

# INCOME TAX ACT (CHAPTER 134)

## PETITION OF APPEAL

#### AN

## 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 income in repect of which the assessment is disputed).
- 3. By notice of assessment No. dated the Comptroller of Income Tax assessed your Petitioner for the Year of assessment 20 to tax in the sum of \$ on the basis of
- 4. Your Petitioner on the day of applied to the Comptroller of Income Tax under section 76 (2) of the Income Tax Act for the assessment to be reviewed and revised.
- 5. On the day of the Comptroller of Income

  Tax replied that he did not propose to amend the assessment and in consequence of the reply your Petitioner on the day of filed with the Comptroller and the secretary to the Board of Review a Notice of Appeal under section 79 (1) of the Income Tax Act.
- 6. The grounds of the appeal are as follows:

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

Dated this day of 20.

Signature of Appellant or his Solicitors or Agent