

### **Measures adopted by the Boards of Review due to COVID-19**

This circular sets out the measures that the Boards of Review (each, a “**Board**”) will be adopting, in line with the Government’s extended ‘circuit breaker’ response to the COVID-19 pandemic. The measures will apply to all proceedings before the Boards for the duration of the extended ‘circuit breaker’ response, which will be in place from 5 May 2020 until 1 June 2020 (the “**Relevant Period**”). The Board may extend the Relevant Period if it deems it necessary to do so.

2 The following measures will be implemented for the respective stages of proceedings before the Boards during the Relevant Period —

- (a) **Exchanges of documents between parties.** All exchanges of documents between parties must now 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. While previously-stipulated timelines which fall due during the Relevant Period will stand, parties who have difficulty meeting the deadlines due to the need to comply with the COVID-19 measures should seek an extension of time by writing to the Board with their reasons, their proposed new timelines, and enclosing the other party’s views on the extension request.
- (b) **Legal submissions to the Board.** All submissions to the Board (including any petition of appeal, statement of facts, bundle of documents, bundle of authorities, affidavits and submissions) must be submitted by email in accordance with the stipulated timelines. All previously stipulated timelines which fall due during the Relevant Period will stand. Parties may nevertheless seek an extension of time by writing to the Board with their reasons, their proposed new filing dates and enclosing the other party’s views on the extension request. For matters before the Income Tax Board of Review, please send your emails to [itbr@mof.gov.sg](mailto:itbr@mof.gov.sg). For matters before the Goods and Services Tax Board of Review, please send your emails to [gstbr@mof.gov.sg](mailto:gstbr@mof.gov.sg). For matters before the Valuation Review Board, please send your emails to [vrb@mof.gov.sg](mailto:vrb@mof.gov.sg). The Board may issue directions for physical copies of the aforesaid documents to be submitted or tendered after the Relevant Period, and will give parties adequate notice to do so. In the meantime, please do not submit any physical copies of documents or any media storage devices (including CD-ROMs) to the Board.
- (c) **Other correspondence with the Board.** All correspondence with the Board (e.g. letters requesting extensions of time) should be by email only. Please do not submit any physical letters to the Board.
- (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. – S1234567A	<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 conferences.** Pre-trial conferences (“**PTCs**”) and pre-hearing conferences (“**PHCs**”) scheduled during the Relevant Period will be adjourned. If you are not informed of an adjournment by 11 May 2020, please write in to us to request an update.
- (f) **Hearings.** All matters scheduled for hearing before a Board are to be adjourned to a date to be fixed. However, if a party considers a matter to be essential and urgent, such party is to write to the Board by email to request for the matter to be heard within the Relevant Period. The Board may, in its discretion, hear the matter if it is assessed by the Board to be essential and urgent. Such requests must be accompanied with reasons, and the requesting party must show that the hearing is capable of being conducted electronically. Please note that such requests will only be granted in highly exceptional situations by the Board in its full discretion.

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. Please note that none of the Boards’ staff will be present in the office.

4 Due to the many adjustments that need to be made during this period, we seek your patience in the event that you encounter delays in the processing of your appeals and requests.

5 As the COVID-19 situation continues to evolve, it may necessary for the Boards to introduce further measures or modify the appeal procedure. If so, we will keep you informed. We are grateful for your understanding and cooperation.