

16 June 2020

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 apply to all proceedings before the Boards with immediate effect until further notice.

2 The following measures will be implemented for the respective stages of proceedings before the Boards during this 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 will stand, parties who have difficulty meeting the deadlines due to the need to comply with any of 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 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. For matters before the Goods and Services Tax Board of Review, please send your emails to gstbr@mof.gov.sg. For matters before the Valuation Review Board, please send your emails to vrbr@mof.gov.sg. The Board may issue directions for physical copies of the aforesaid documents to be submitted or tendered as it deems necessary, 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 this period, until further notice, will be conducted primarily by email where possible, save in exceptional circumstances where attendance is required in the Board’s discretion. In the event parties’ attendance is required, the Board may, in its discretion, direct that the PTCs or PHCs be held via video conferencing. Nearing each scheduled PTC or PHC date, the Board will email parties with directions. If you do not receive an email within three (3) working days before the scheduled PTC or PHC, please write in to us to request an update.

(f) **Hearings.** The Board is assessing the feasibility and the implementation details of conducting hearings remotely. This circular will be updated accordingly. For hearings that have been previously adjourned, directions will be given by the Board on the manner of proceeding.

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.

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.