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**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX (BOARD OF REVIEW)
(APPEALS PROCEDURE) (AMENDMENT)
REGULATIONS 2019**

In exercise of the powers conferred by section 78(16) of the Income Tax Act, the Minister for Finance makes the following Regulations:

Citation and commencement

1. These Regulations are the Income Tax (Board of Review) (Appeals Procedure) (Amendment) Regulations 2019 and come into operation on 2 September 2019.

Deletion and substitution of regulations 2 and 3

2. Regulations 2 and 3 of the Income Tax (Board of Review) (Appeals Procedure) Regulations (Rg 1) (called in these Regulations the principal Regulations) are deleted and the following regulations substituted therefor:

“Definitions

2. In these Regulations, unless the context otherwise requires —

“Board” means the Board of Review constituted under section 78 of the Act and includes any committee of the Board;

“secretary” means the secretary to the Board appointed by the Minister under section 78(8) of the Act.