

Income Tax (Board of Review) (Appeals Procedure) (Amendment) Regulations 2004

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No. S 785

INCOME TAX ACT (CHAPTER 134)

INCOME TAX (BOARD OF REVIEW) (APPEALS PROCEDURE) (AMENDMENT) REGULATIONS 2004

In exercise of the powers conferred by section 78(13) of the Income Tax Act, the Minister for Finance hereby makes the following Regulations:

Citation and commencement

- 1.** These Regulations may be cited as the Income Tax (Board of Review) (Appeals

Procedure) (Amendment) Regulations 2004 and shall come into operation on 30th December 2004.

Deletion and substitution of regulation 3

2. Regulation 3 of the Income Tax (Board of Review) (Appeals Procedure) Regulations (Rg 1) (referred to in these Regulations as the principal Regulations) is deleted and the following regulation substituted therefor:

“Fees

3.—(1) The fee specified in item 1 in the First Schedule shall be payable to the Accountant-General.

(2) The fee specified in item 2 in the First Schedule shall be payable to the Board in accordance with regulation 10(4).”.

Amendment of regulation 6

3. Regulation 6 of the principal Regulations is amended by deleting the words “the Chairman or the member of the Board presiding at the appeal” and substituting the words “the Chairman, the Deputy Chairman or such other member of the Board presiding at the appeal, as the case may be”.

Amendment of regulation 7

4. Regulation 7 of the principal Regulations is amended by deleting the words “the Chairman or the member of the Board who presided at the hearing of the appeal” and substituting the words “the Chairman, the Deputy Chairman or such other member of the Board who presided at the hearing of the appeal, as the case may be”.

Amendment of regulation 10

5. Regulation 10 (1) of the principal Regulations is amended by deleting the words “5 days” and substituting the words “14 days”.

Deletion and substitution of First Schedule

6. The First Schedule to the principal Regulations is deleted and the following Schedule substituted therefor:

“FIRST SCHEDULE

Regulation 3