

Income Tax (Board of Review) (Appeals Procedure) (Amendment) Regulations 1999

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No. S 442

INCOME TAX ACT (CHAPTER 134)

INCOME TAX (BOARD OF REVIEW) (APPEALS PROCEDURE) (AMENDMENT) REGULATIONS 1999

In exercise of the powers conferred by section 78(12) 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 1999 and shall come into operation on 6th October 1999.

Deletion and substitution of regulation 10

2. Regulation 10 of the Income Tax (Board of Review) (Appeals Procedure) Regulations (Rg 1) is deleted and the following regulation substituted therefor:

“Subpoena

10.—(1) Any person requiring a witness to be called to give evidence before the Board shall, at least 5 days before the day fixed for the hearing, notify the clerk to