

# **Income Tax (Board of Review) (Appeals Procedure) Regulations**

## **Table of Contents**

**1 Citation**

**2 Definition**

**3 Fees**

**4 Notice of appeal**

**5 Clerk to keep record**

**6 Decisions of Board**

**7 Record of proceedings**

**8 Board may call for further evidence**

**9 Board may adjourn to consider decision**

**10 Subpoena**

**11 Constitution of Board**

**12 Costs**

**13 Adjournments**

**FIRST SCHEDULE Fees**

**SECOND SCHEDULE**

**Legislative History**

INCOME TAX ACT  
(CHAPTER 134, SECTION 78(7))

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

Rg 1

REVISED EDITION 1990

(25th March 1992)

[1st January 1948]

**Citation**

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

**Definition**

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.

**Fees**

3. The fees set out in the second column of the First Schedule shall be taken and paid in stamps in respect of the items set out in the first column of the Schedule.

**Notice of appeal**

4. A notice of appeal shall be as nearly as circumstances permit in the Form 1 in the Second Schedule. The petition of appeal shall be as nearly as circumstances permit in the Form 2 in the Second Schedule but an appeal shall not be prejudiced if the Form is not used.

**Clerk to keep record**

5. The clerk to the Board shall keep a record of the proceedings in such form as the Chairman may prescribe.

**Decisions of Board**

6. The decision of the Board may be delivered orally or in writing and shall be delivered by the Chairman or the member of the Board presiding at the appeal. Where the decision of the Board is the decision of a majority that fact shall be stated.

## **Record of proceedings**

7. The record of the proceedings of any appeal shall be signed by the Chairman or the member of the Board who presided at the hearing of the appeal.

## **Board may call for further evidence**

8. At the conclusion of the hearing the Board may request the parties to withdraw and the Board may then consider its decision:

Provided that before announcing its decision it may call for such further evidence or explanations from either party to be given in the presence of the other party as it may consider necessary.

## **Board may adjourn to consider decision**

9. The Board may on conclusion of the hearing of an appeal adjourn for any period for the purpose of considering its decision. After any such adjournment the decision shall be in writing signed by the members of the Board who heard the appeal. Such decision may be delivered by any member of the Board who was present at the hearing and it shall not be necessary for the members of the Board who heard the appeal to reassemble merely for the purpose of delivering a decision.

## **Subpoena**

10. Any person requiring a witness to be called to give evidence before the Board shall at least 3 days before the day fixed for the hearing notify the clerk to the Board who shall thereupon request the Registrar of the Supreme Court to, and the Registrar shall thereupon, act under Order 38 rule 14 of the Rules of the Supreme Court and issue and serve upon the witness a subpoena ad testificandum or duces tecum as the case may require, calling upon him to attend before the Board. The request of the clerk shall, if documents are required to be produced, specify the documents. The fees to be paid on the issue of the subpoena shall be paid to the clerk by the person requiring the documents.

[\[R 5.\]](#)

## **Constitution of Board**

11. The summons to be issued by the clerk to the Board under section 78(4) of the Act shall contain short particulars of the case or cases in respect of which the Board is summoned and any member of the Board whose personal interests might be affected by the result of the appeal or who for any reason may be unable to be present shall within 48 hours after receipt of the notice notify the clerk to this effect and shall withdraw from the Board and thereupon the clerk shall notify another member of the Board nominated in accordance with section 78(4) of the Act who shall take the place of the member so