

TECHNICAL

Direct Taxation

SCIT – Filing Appeal to High Court and Submission of Documents/Exhibits for Form Q Appeal Hearing

The Institute received letters from the Special Commissioners of Income Tax (“SCIT”) dated 12 July 2019 and 25 July 2019 respectively as follows:-

i. [SCIT letter dated 12 July 2019 – Filing Appeal to the High Court under Paragraph 34 of Schedule 5 of the Income Tax Act 1967](#)

The [SCIT letter dated 12 July 2019](#) informs that the SCIT Office is required to implement e-Filing for appeal cases that are filed to the High Court under paragraph 34, schedule 5 of the Income Tax Act 1967. To smoothen the e-Filing process, parties who are aggrieved at the SCIT’s decision and file a notice of appeal under paragraph 34, schedule 5 of the Income Tax Act 1967 are required to provide and submit softcopies of the documents listed in paragraph 4 of the [letter](#), to the SCIT Office within two weeks after the filing date of the notice of appeal. Parties who file notice of appeal are requested to comply with this requirement immediately.

ii. [SCIT letter dated 25 July 2019 – Submission of Documents/Exhibits for Form Q Appeal Hearing](#)

The [SCIT letter dated 25 July 2019](#) informs that with effect from 1 August 2019, parties are required to provide documents/exhibits in 3 copies to the SCIT Office for the purpose of the hearing.

Members may view the letters from the SCIT for more details at the [Institute’s website](#).

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