

TRANSCRIPTION PROCEDURES FOR THE TAX BOARDS OF REVIEW

This practice direction applies to all proceedings before the following Tax Boards of Review (each, the “Board”) with immediate effect:

- (a) Income Tax Board of Review;
- (b) Goods and Services Tax Board of Review; and
- (c) Valuation Review Board.

2 Parties in proceedings before the Board are to comply with the following directions—

- (a) **Form of transcription application.** A party who wishes to make an application for a hearing to be transcribed and for a certified copy of the transcript must make the application in the form set out in **Annex A** of this practice direction. The application must be made not later than 14 days before the hearing. The application must be sent by email to the following addresses (as the case may be):

For matters before the Income Tax Board of Review – itbr@mof.gov.sg

For matters before the Goods and Services Tax Board of Review – gstbr@mof.gov.sg

For matters before the Valuation Review Board – vrb@mof.gov.sg

- (b) **Costs of transcription.** The party or parties making an application under paragraph (2)(a) must bear the costs of the transcription, which must be paid directly to the designated service provider as specified in **Annex A**. The engagement of and payment to the designated service providers are subject to its terms and conditions. The prices for the transcription services are set out in **Annex A**.
- (c) **Uncertified copy for working purposes.** Prior to the release of the certified transcripts to the parties, the party or parties who made the application in paragraph (2)(a) will be given a draft uncertified copy for working purposes only.
- (d) **Certification of transcripts.** Certification may be done by:
 - (i) the appeal panel having conduct of the proceedings; or
 - (ii) with the approval of the appeal panel, the transcription service provider.

A certified copy of the transcripts from the designated service provider will be released to the party or parties who made the application in paragraph (2)(a).

3 This Practice Direction supersedes Practice Direction 1 of 2023. In cases where transcription applications were made before Practice Direction 2 of 2025 came into effect and the certified transcripts have yet to be issued as at the date of this Practice Direction, the appeal panel has the discretion to determine whether paragraphs 2(c) and 2(d) ought to apply to such cases (and to give consequential directions, if any).

4 Please direct any queries regarding the above to Fadhila Talib (at +65 6332 8548) or Debbie Ang (at +65 6332 0226). You may also send an email to the relevant Board's email addresses as indicated in para 2(b) with your queries.



Epiq Singapore Pte. Ltd.
P +65 6800 0268 E singapore@epiqglobal.com
16 Raffles Quay, #35-01, Hong Leong Building Singapore 048581

Annex A - Board of Review - Transcription Request Form

Case Information	
Date of Request	
Hearing Dates	
Case Number(s)	
Hearing Type (*Delete as appropriate)	Income Tax Board of Review / Goods and Services Tax Board of Review / Valuation Review Board

Fee Schedule for Transcription Service (English)	Unit Price (SGD)
14 working days turnaround	\$0.036 Per Word

I/we undertake and understand the following:

- To pay Epiq the requisite fees for the services and transcript requested.
- To supply Epiq with speakers' list and supporting documents (soft copy in PDF version) pertaining to the case matter for transcription reference (the service level timelines may delay until supporting documents are furnished).
- The 14 working days turnaround is for a first draft of the uncertified Transcript(s) to be sent to the Board of Review for review and directions on certification. Epiq can only release to ordering party/parties the certified transcript after receiving written instruction from the Board of Review.
- Not to reproduce or transmit in any form the transcript supplied to me/us, except for the purposes of litigation.

I/We have read and understood the fee schedule stated above and will undertake to make full payment for the service rendered prior to the release of the transcript/s.

Application for Transcript	Appellant	Respondent
Name of Party		
Name of Individual Applying for transcript		
Signature (electronic signature is acceptable)		
Name and address of Law Firm / Accountancy Firm / Organisation representing the Party (where applicable)		
Contact Person		
Email Address (Note: this email address will be used to deliver the soft copy transcript)		
Office Number		
Mobile Number		