

## **INSTRUCTIONS FOR PETITION FOR REVIEW**

1. To complete the form, please ensure that you have all the following information on hand as follows:
  - Particulars of the appellant;
  - Details of the relevant correspondence with the Collector of Income Tax; and
  - Grounds of appeal.
2. On completion, please send this petition of appeal in quadruplicate (together with the requisite payment) to the **Secretary, Income Tax Board of Review, Level 4, Ministry of Finance Building, Commonwealth Drive, Jalan Kebangsaan BB3910, Negara Brunei Darussalam** and email a copy of the petition for review to [itbor@mof.gov.bn](mailto:itbor@mof.gov.bn).
3. This page is not part of the petition for review.

**FORM 2  
INCOME TAX ACT  
(Chapter 35)**

**PETITION FOR REVIEW  
ON  
ASSESSMENT NO.**

The Petition for Review of the said  
Sheweth:

1. *(Here set out the name, address and description of the petitioner with details of his trade, occupation, business or profession).*
  
2. *(Here set out concisely in numbered paragraphs the facts relating to that part of the income in respect of which the assessment is disputed).*
  
3. By notice of assessment no. \_\_\_\_\_ dated \_\_\_\_\_, the Collector of Income Tax assessed your Petitioner for the year of assessment 20\_\_\_\_ to tax in the sum of \$ \_\_\_\_\_ on the basis of \_\_\_\_\_
  
4. Your Petitioner on the \_\_\_\_\_ day of \_\_\_\_\_ applied to the Collector of Income Tax under section 65 of the Income Tax Act for the assessment to be reviewed and revised.
  
5. On the \_\_\_\_\_ day of \_\_\_\_\_ the Collector of Income Tax replied that he did not propose to amend the assessment and in consequence of the reply your Petitioner on the day of \_\_\_\_\_ lodged with the Collector and the secretary to the Board of Review a Petition for Review under section 66B of the Income Tax Act.
  
6. The grounds of the petition for review are as follows:  
*(Here set out in numbered paragraphs the grounds on which the petition for review is based).*

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_ .

THE COLLECTOR OF INCOME TAX  
AND TO THE SECRETARY TO THE  
BOARD OF REVIEW

*Signature of Petitioner or  
his Advocate and Solicitor  
or Accountant*