異議申立て、再調査および不服申立て

Dr Alexander Ressos, TEP
Attorney-at-Law (Switzerland and Germany),
Solicitor (England & Wales and Hong Kong)
Of Counsel, KGP Legal LLC
alexander.ressos@kgplegal.com.sg
www.ressos.com.sg

賦課決定に不服のある納税者は、2か月以内に理由を記載した異議申立書を提出します。内国歳入庁（IRAS）は異議を再調査し、追加情報を求めることがあり、賦課決定を変更するか、変更拒否通知を発します。拒否通知から30日以内に、納税者は所得税審査会（Income Tax Board of Review）に不服を申し立てることができます。同委員会は名簿から選ばれた3名の委員で構成される独立の審判機関であり、不服申立てを改めて審理し、賦課決定を維持、減額、増額または取り消すことができます。[1] 同委員会の判断に対しては、法律問題または法律と事実の混合問題について高等法院一般部（General Division of the High Court）に上訴することができ、さらに許可を得て控訴院（Court of Appeal）に上訴することができます。税務長官（Comptroller）が納付の猶予に同意しない限り、異議申立てがあっても税額は納付しなければなりません。[2]

デジタルアセットをめぐる紛争が同委員会に持ち込まれた例は、これまでのところまれです。トレーダーか投資家かという問題は異議申立ての段階で決着することが多く、また金額も小さかったためです。同委員会に持ち

© 2026 Dr Alexander Ressos. General information only, not legal, tax or investment advice. No client relationship is created. All Singapore law advice is provided by a duly licensed and regulated firm of Singapore advocates and solicitors only on the basis of an express written letter of engagement. More information at SingaporeIQ.com and ressos.com.sg.

込まれる可能性が最も高い問題は、創業者によるトランシェ売却の性質決定（本部第II章）、報酬として受け取った流動性の低いトークンの評価（第VI章）、および投資家が受け取るステーキング報酬の位置付け（第I章）です。同委員会は、イングランドおよびシンガポールの先例に従って商取引の徴表（badges of trade）を適用しており、不動産や株式の事案では、納税者自身の書類から利益目的と短期の保有期間がうかがわれる場合には、取引に当たると認定する姿勢を示してきました。同委員会で投資家としての地位を主張したい暗号資産の納税者は、紛争が始まる前に第I章で説明した証拠をそろえておくべきです。同委員会は書類と納税者の信用性に基づいて判断するからです。

注

1. Income Tax Act 1947, s. 76（objections）、s. 79（appeal to the Board of Review）、ss. 80–81（hearing and decision of the Board）。 ↩
2. Income Tax Act 1947, s. 85（tax to be paid notwithstanding objection or appeal）およびss. 81–82（appeals from the Board of Review to the General Division of the High Court）。 ↩

Disclaimer

This article is provided for general information only. It is based on publicly available sources as at its date of publication. These sources have not been independently verified against licences, regulatory registers or the records of the entities concerned. It is not legal, tax, financial or investment advice. Nor is it a recommendation to invest in, transact with or use the services of any entity mentioned. Law and regulation change frequently, so the content may be incomplete or outdated. To the fullest extent permitted by law, Dr Alexander Ressos and the publisher of SingaporeIQ exclude all liability for loss or damage arising from the use of or reliance on this article. Readers should obtain advice on their specific circumstances before acting or refraining from action.

© 2026 Dr Alexander Ressos. General information only, not legal, tax or investment advice. No client relationship is created. All Singapore law advice is provided by a duly licensed and regulated firm of Singapore advocates and solicitors only on the basis of an express written letter of engagement. More information at SingaporeIQ.com and ressos.com.sg.

Names and trademarks of the entities discussed belong to their owners and are used for identification only. Their mention implies no endorsement, affiliation or allegation of wrongdoing. All Singapore law advice is provided by a duly licensed and regulated firm of Singapore advocates and solicitors only on the basis of an express written letter of engagement. Corrections and updates: contact@ressos.com.

© 2026 Dr Alexander Ressos. This article may be quoted with attribution to SingaporeIQ (SingaporeIQ.com). Reproduction in full and any commercial use require prior written consent. The Legal Terms at https://singaporeiq.com/legal-terms apply.

Author contact: Dr Alexander Ressos, TEP · contact@ressos.com

© 2026 Dr Alexander Ressos. General information only, not legal, tax or investment advice. No client relationship is created. All Singapore law advice is provided by a duly licensed and regulated firm of Singapore advocates and solicitors only on the basis of an express written letter of engagement. More information at SingaporeIQ.com and ressos.com.sg.