

Press Release

**Inland Revenue (Amendment) (No. 3) Ordinance 2015 (Commencement)
Notice gazetted and relocation of Board of Review (Inland Revenue
Ordinance)**

Friday, January 15, 2016

The Inland Revenue (Amendment) (No. 3) Ordinance 2015 (Commencement) Notice (Commencement Notice) was gazetted today (January 15).

Enacted on November 4, 2015, the Inland Revenue (Amendment) (No. 3) Ordinance 2015 (Amendment Ordinance) seeks to enhance the tax appeal mechanism and improve the efficiency and effectiveness of the Board of Review (Inland Revenue Ordinance) (BoR).

To bring the Amendment Ordinance into operation, the Secretary for Financial Services and the Treasury made the Commencement Notice to appoint April 1, 2016, as its commencement date.

The Commencement Notice will be tabled at the Legislative Council for negative vetting on January 20, 2016.

In addition, the Office of the BoR will be relocated to Room 2020, 20/F, High Block, Queensway Government Offices, 66 Queensway, Hong Kong, on February 4, 2016. All hearings scheduled after this date will take place at the new address.

Ends