

Press Release
Inland Revenue (Amendment) (No. 3) Bill 2015 gazetted
Friday, June 12, 2015

The Inland Revenue (Amendment) (No. 3) Bill 2015 was gazetted today (June 12).

"The Bill seeks to amend the Inland Revenue Ordinance (Cap. 112) to enhance the tax appeal mechanism and improve the efficiency and effectiveness of the Board of Review (Inland Revenue Ordinance)," a Government spokesman said.

The Board is an independent statutory body constituted under the Inland Revenue Ordinance to hear and determine appeals lodged by taxpayers. Proposals in the Bill cover the following four aspects:

(a) allowing an appeal against the decision of the Board on a question of law to go direct to the Court of First Instance or, if applicable, the Court of Appeal. This abolishes the present case stated procedure under the Board, which is not only time-consuming and costly, but also affects the capacity of the Board to hear other appeals;

(b) empowering the person presiding at the hearing of an appeal before the Board to give directions on the provision of documents and information for the hearing. This is to address the situation of late submissions from time to time, which has affected the proceedings of the Board and may also lead to rescheduling of hearings;

(c) providing privileges and immunities to the Chairman, Deputy Chairmen and other members of the Board, and the parties to a hearing as well as other persons appearing before the Board. This is in line with the arrangement of other statutory appeal boards; and

(d) raising the ceiling of costs to be paid by the appellant as may be ordered by the Board from \$5,000 to \$25,000, to strengthen the deterrent effect against frivolous appeals. The current ceiling has not been adjusted since 1993.

The Bill will be introduced into the Legislative Council on June 24.

Ends