

財經事務及庫務局
(庫務科)
香港下亞厘畢道
中區政府合署



FINANCIAL SERVICES AND THE
TREASURY BUREAU
(The Treasury Branch)
Central Government Offices,
Lower Albert Road,
Hong Kong

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本函檔號 Our Ref. : CR 1/2306/09
來函檔號 Your Ref. : CB1/PL/FA

27 April 2009

Clerk to Panel
(Attn.: Mr Noel SUNG)
LegCo Panel on Financial Affairs
Legislative Council Secretariat
3/F Citibank Tower
3 Garden Road
Hong Kong

Dear Mr Sung,

Panel on Financial Affairs
Follow-up to meeting on 6 April 2009
Agenda Item IV – The Inland Revenue (Amendment) (No. 2) Bill 2009

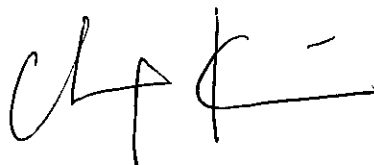
I refer to your letter of 14 April 2009.

The Board of Review (the Board) is an independent statutory body consisting of a chairman, 10 deputy chairmen and not more than 150 other members. Three or more members of the Board may form a hearing panel for a case, and one of them must be the chairman or a deputy chairman of the Board. To ensure all members can have the opportunity to hear appeals, the Board all along maintains a roster system to nominate members for hearing appeals. Subject to members' indicated availability, the Clerk to the Board will submit the composition of each hearing panel to the chairman for nomination.

Once the hearing schedule is fixed, a hearing notice will be issued to the Commissioner of Inland Revenue and the appellant informing them of the composition of the hearing panel. Both parties can express their views, if any, on the composition of the hearing panel. The Clerk to the Board will then convey their views to the chairman and panel members for consideration. The existing

mechanism has been working well and we believe that it can ensure the fairness and objectivity of the nomination.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'CKC', written in a cursive style.

(Kenneth Cheng)
for Secretary for Financial Services and the Treasury