

**Bills Committee on
Inland Revenue (Amendment) (No. 2) Bill 2009**

Follow-up to issues raised at the fourth meeting on 16 November 2009

1. In relation to Hon James TO's concern about the propriety and fairness of the Administration's proposal to empower a retired member of the Board of Review to handle a case that he has handled before in the three circumstances stated in paragraph 5 of the Legislative Council (LegCo) Brief, the Administration was requested to consult again the Board of Review and provide further written response on the following suggestions of Hon James TO:
 - (a) to impose a statutory requirement for the Board of Review to obtain the prior consent of both parties, i.e. the appellant and the Commissioner of Inland Revenue, before allowing a retired member to handle a case he had handled before in the three circumstances stated in paragraph 5 of the LegCo Brief; or
 - (b) at least impose the statutory requirement in (a) above on the Board of Review when the court remits a case to the Board for rehearing.

2. On the proposed extension of the prosecution period for breaches of secrecy provisions by staff members of the Inland Revenue Department, the Administration was requested to provide the draft Committee Stage amendment to the Bill, which would give effect to the extension of the prosecution period to two years, instead of six years as originally proposed.

Council Business Division 1
Legislative Council Secretariat
17 December 2009