



香港地產建設商會

THE REAL ESTATE DEVELOPERS ASSOCIATION OF HONG KONG

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Clerk to Bills Committee
Bills Committee on Inland Revenue (Amendment) (No. 3) Bill 2009
c/o Legislative Council Secretariat
8 Jackson Road
Central
Hong Kong
Attention: Mr. Noel Sung

Dear Mr. Sung

Bills Committee on Inland Revenue (Amendment) (No. 3) Bill 2009

With reference to your letter of 21 October, we would like to make the following observations on the latest documents provided by the Administration.

1. Under the existing Inland Revenue Ordinance, IRD is required, inter alia, (i) to give written notice to a person requiring him within reasonable time to provide all information in his possession relevant for the case (S51(4)); or (ii) to satisfy a magistrate by statement made on oath to issue search warrant (S51B).
2. In the Procedures specified by the Commissioner with which a Disclosure Request must comply (Appendix to the 'Annex C'), the information to be sought has been specified but not the power under which the Commissioner may seek such information. We would suggest that third party information can only be obtained with the consent of the party concerned or by an order issued by a magistrate.

Yours sincerely

Louis Loong
Secretary General