

Bills Committee on Inland Revenue (Amendment) (No. 6) Bill 2017

**List of follow-up actions arising from the discussion
at the meeting on 14 May 2018**

The Administration stated at the captioned meeting that tax assessors should make tax assessments/re-assessments based on, among other things, the following principles: (a) the assessments/re-assessments should be objective and grounded on facts, and (b) the motive of the assessments/re-assessments should be legitimate; and that the tax assessors should explain the basis/assumptions of their assessments/re-assessments to the taxpayers in question. In this connection, the Administration is requested to provide supplementary information, if any, on the above principles, and advise whether the Inland Revenue Department has stated those principles in its relevant departmental interpretation and practice notes and/or other internal guidelines for reference by tax assessors.

Council Business Division 1
Legislative Council Secretariat
18 May 2018