

Case No. D14/11

Personal assessment – appellant authorising his spouse who was also party to another proceedings heard together with the appeal – appellant relying on spouse’s evidence and choosing not to give evidence – whether the appeal should be dismissed.

Panel: Albert T da Rosa, Jr (chairman), Chau Cham Kuen and Ho Chi Wai.

Date of hearing: 3 June 2011.

Date of decision: 25 July 2011.

The appellant appealed against the determination of the Deputy Commissioner. In the appeal hearing, the appellant authorised his wife (who was also an appellant in another decision namely D15/11) to represent him in the proceedings. The appellant also relied on the evidence given by his wife and chose not to give evidence. By parties’ agreement the appeal was heard at the same time as D15/11.

Held:

The Board referred to its decision in D15/11 and adopted the reasoning, discussion and analysis therein. The Board therefore dismissed the appeal and confirmed the Determination and levy of additional Personal Assessment for the year 2001/02.

Appeal dismissed.

Taxpayer represented by his wife.

Ong Wai Man and Chan Wai Lin for the Commissioner of Inland Revenue.

Decision:

1. This is an appeal by Mr B (the ‘Appellant’) in respect of the determination (the ‘Determination’) dated 29 June 2010 by the Acting Deputy Commissioner of Revenue (the ‘Deputy Commissioner’).
2. The Appellant, by letter to the Clerk dated 5 August 2010 authorised his wife Ms A, who was also the appellant in D15/11, to represent him in these proceedings.

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3. By agreement of the parties this appeal was heard at the same time as D15/11.
4. The Appellant relied on the evidence given by Ms A and chose not to give evidence of his own.
5. We refer to our decision in D15/11 in which we set out all the circumstances, history and background and our reasons for decision.
6. We adopt and rely on the reasoning, discussion and analysis set out in our decision in D15/11.
7. We therefore dismiss the appeal and confirm the Determination and the levy of additional Personal Assessment for the year of assessment 2001/02 resulting in a tax on the Appellant in the sum of \$291,842.