

INLAND REVENUE BOARD OF REVIEW DECISIONS

Case No. D73/02

Salaries tax – discourteous treatment by the Revenue – no relevance to tax liability.

Panel: Ronny Wong Fook Hum SC (chairman), Herbert Tsoi Hak Kong and William Tsui Hing Chuen.

Date of hearing: 1 August 2002.

Date of decision: 25 October 2002.

In making inquiries, the appellant received discourteous treatment from an officer of the Revenue. He appealed against the assessment.

Held:

The attitude of the officer is of no relevance to the appellant's liability to pay tax.

Appeal dismissed.

Lai Wing Man for the Commissioner of Inland Revenue.
Taxpayer in person.

Decision:

1. By a return dated 3 March 1987, the Appellant reported to the Revenue his earnings for the year of assessment 1986/87 totalling \$128,128. The Appellant claimed in this return dependent parent allowance in respect of his father Mr A.
2. By a notice of assessment dated 9 March 1987, the Appellant was assessed with the benefit of dependent parent allowance.
3. In about April 1987, the Appellant left Hong Kong for residence abroad.

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4. On or about 28 May 1988, the Appellant notified the Revenue that he would waive his claim for dependent parent allowance so as to enable his brother to have the benefit of such allowance. As a result of such waiver, the Revenue sent to the Appellant a revised assessment dated 28 October 1988. The notice of assessment was duly sent to the Appellant pursuant to sections 58(2) and 60(1) of the Inland Revenue Ordinance.

5. The Appellant's grievance relates to the alleged treatments that he received when he made inquiries with the Inland Revenue Department in relation to his tax liabilities. He told us that an officer on the 29th or 32nd floors of that department was discourteous to him when he tried to ascertain the basis of his liability.

6. Whilst we find the alleged attitude of the officer in question regrettable, it has no relevance to the liability of the Appellant to pay the tax levied under the revised assessment dated 28 October 1988. He made no challenge of the fact that he allowed his brother to claim the dependent parent allowance. The Revenue is fully entitled to extract additional tax from him on the basis of his own concession.

7. For these reasons, we dismiss the Appellant's appeal.