

**Guidelines for submission of notices/documents vide the drop-in box
Board of Review (Inland Revenue Ordinance)**

Any person (hereinafter referred to as the appellant) who wishes to give a notice of appeal, make an application or submit any documents to the Board of Review (hereinafter referred to as the Board) in person on Saturday, he can use the drop-in box placed outside the entrance of the Office of the Clerk to the Board of Review and should follow the guidelines set out below:

1. The drop-in box is located outside the entrance of the Office of the Clerk to the Board which is accommodated at Room 1003, Tower 2, Lippo Centre, 89 Queensway, Hong Kong.

2. Any appellant who wishes to submit in person on Saturday a notice of appeal or an application to the Board under the following circumstances should use the above-mentioned drop-in box. He should ensure that all the required documents as set out below are included in the submission. **The notice/application shall not be entertained unless all the required documents have been submitted:**

(i) He has validly objected to an assessment by the Commissioner of Inland Revenue (hereinafter referred to as the Commissioner) but with whom the Commissioner in considering the objection has failed to agree. He may lodge an appeal within one month after the transmission of the Commissioner's written determination. The notice of appeal must be accompanied by :-

- (a) a copy of the Commissioner's written determination; and
- (b) a statement of the grounds of appeal

(ii) He has been assessed to additional tax under section 82A of the Inland Revenue Ordinance. He may lodge an appeal within one month after the date of issue of the notice of assessment. The notice of appeal must be accompanied by :-

- (a) a copy of the notice of assessment;
- (b) a statement of the grounds of appeal;
- (c) a copy of the notice of intention to assess additional tax under section 82A(4), if any such notice was given by the Commissioner; and
- (d) a copy of any written representations made under section 82A(4) by the appellant.

(iii) Within one month of the date of the Board's decision, he may make an application requiring the Board to state a case on a question of law for the opinion of the Court of First Instance. The application must be made in writing and accompanied by a cheque of \$770 payable to the HKSAR Government.

3. Use the **time stamp** at the top of the drop-in box to print the date and time of submission on the first page of the notice/application/document.

4. Put the notice/application/document into the drop-in box. Please ensure that the notice/document is well deposited before you leave.