

**Case No. D4/16**

**Salaries tax** – dependent parent allowance – whether ordinarily resident in Hong Kong – sections 8(1B) and 30(1) of the Inland Revenue Ordinance (‘IRO’).

Panel: Cissy K S Lam (chairman), Cheng Chung Hon Neville and Gary K L Cheung.

Date of hearing: 25 August 2015.

Date of decision: 25 April 2016.

The Appellant objected to the 2011/12 Assessment and the 2012/13 Additional Assessment which disallowed his claim for dependent parent allowance (‘DPA’).

The total number of days spent in Hong Kong for the years of assessment 2011/12 and 2012/13, being 77 and 98 days for the Father and 65 and 84 days for the Mother.

The Appellant contends that the Parents:

- have strong social and economic ties in Hong Kong;
- are holders of Hong Kong Identity Cards;
- have been living and working in Hong Kong all their lives;
- have a permanent dwelling (a room reserved by the Appellant) in Hong Kong, but no permanent dwelling in China;
- treat Hong Kong as their permanent settled home;
- return to Hong Kong regularly;
- travelled to Mainland China to take care of old Mrs E and to attend regular consultations with TCM practitioner.
- visited and spent ample time in Hong Kong for more than 60 days during the relevant years of assessment.

**Held:**

1. The Parents did not have any settled abode in Hong Kong or any settled purpose to live in Hong Kong.

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2. The sale of Property C, their home for over 20 years, by the Parents in 2004 marked a conscious decision to uproot and move to live in the Mainland.
3. The Parents' visits to Hong Kong were sporadic, random and of short durations.
4. The Parents did not have a 'permanent dwelling' in Hong Kong.
5. The Parents' social and economic ties in Hong Kong are insufficient to establish a 'settled purpose' to live in Hong Kong.

**Appeal dismissed.**

Cases referred to:

D15/12, (2012-13) IRBRD, vol 27, 403  
Vallejos Evangeline Banao v Commissioner of Registration and another [2013] 2 HKLRD 533, HKCFA  
Prem Singh v Director of Immigration [2003] 1 HKLRD 550, HKCFA  
Director of Immigration v Ng Shun-Loi [1987] HKLR 798, CA  
R v Barnet LBC ex parte Shah [1983] AC 309, HL  
D37/12, (2012-13) IRBRD, vol 27, 806  
D29/12, (2012-13) IRBRD, vol 27, 646  
D49/11, (2012-13) IRBRD, vol 27, 60  
D7/10, (2010-11) IRBRD, vol 25, 245  
D29/07, (2007-08) IRBRD, vol 22, 638  
D57/02, IRBRD, vol 17, 829

Appellant in person.

Lo Hok Leung, Dickson and Chan Siu Ying, Shirley, for the Commissioner of Inland Revenue.

**Decision:**

1. The Appellant objected to the Salaries Tax Assessment for the year of assessment 2011/12 and the Additional Salaries Tax Assessment for the year of assessment 2012/13 ('the 2011/12 Assessment' and 'the 2012/13 Additional Assessment' respectively), which disallowed his claim for dependent parent allowance ('DPA') in respect of his parents. By Determination dated 12 March 2015 ('the 2015 Determination'), the Deputy Commissioner of the Inland Revenue ('the Commissioner') confirmed the 2011/12 Assessment and 2012/13 Additional Assessment. Dissatisfied with the 2015 Determination, he appeals to this Board.

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2. By section 30(1) of the Inland Revenue Ordinance ('IRO'), a taxpayer shall be granted a DPA in any year of assessment if the person maintains a parent in that year and if that parent was, among other things, 'ordinarily resident in Hong Kong' at any time in that year.

3. There is no dispute that the Appellant or his spouse had contributed not less than the stipulated sum towards the Parents' maintenance. The only issue is whether the Parents were 'ordinarily resident' in Hong Kong within the meaning of section 30(1) of the IRO.

**The Background Facts**

4. The background facts are set out in the 2015 Determination. There is no material dispute. We adopt those facts insofar as they are relevant.

5. Mr A and Mrs B (referred to as 'the Father' and 'the Mother' individually and 'the Parents' collectively) are the Appellant's father and mother and were born in August 1948 and October 1947 respectively.

6. The Parents purchased Property C through the Home Ownership Scheme on 21 December 1983. The Parents used the Property C as their residence throughout the period until they sold the property on 18 August 2004.

7. The Assessor obtained from the Immigration Department the Parents' arrival and departure records (appended to the 2015 Determination as Appendices A and B and likewise appended here as Appendices A and B herein). Counting the day of arrival as one day and the day of departure as one day, the aggregate number of days that the Parents were present in Hong Kong in each year of assessment from 2001/02 to 2013/14 was as follows:

Table 1

Year of assessment	Number of days in Hong Kong	
	The Father	The Mother
2001/02	356	356
2002/03	356	356
2003/04	251	275
2004/05	149	136
2005/06	33	39
2006/07	53	55
2007/08	81	97
2008/09	58	58
2009/10	76	69
2010/11	44	55
2011/12	77	65
2012/13	98	84

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Year of assessment	Number of days in Hong Kong	
	The Father	The Mother
2013/14	88	66

8. In the Appellant's tax returns for the years of assessment 2005/06 to 2009/10, the Appellant claimed DPA in respect of the Parents. The Assessor considered that the Parents were not ordinarily resident in Hong Kong in those years of assessment and rejected the Appellant's claim. The Assessor raised on the Appellant Additional Salaries Tax Assessments for the years of assessment 2005/06 to 2008/09, withdrawing the DPA previously granted, and disallowed DPA in the Salaries Tax Assessment for the year of assessment 2009/10. The Appellant objected to those assessments to the Commissioner on the ground that he should be granted DPA for the relevant years. He provided the following details in correspondence with the Assessor: *'[The Parents] moved to [City D] of the Mainland several years ago after retirement for better living standard. However, they went back to Hong Kong at least 1-2 times every month to visit doctors and also friends and relatives. Everytime when they came back to Hong Kong, they would stay in my house.'*

9. By determination dated 4 May 2011 ('the 2011 Determination'), the Commissioner confirmed the aforesaid assessment and additional assessments for the years of assessment 2005/06 to 2009/10.

10. The Appellant appealed against the 2011 Determination to the Board of Review, but his notice of appeal was submitted late. By decision dated 10 July 2012 (Decision D15/12, (2012-13) IRBRD, vol 27, 403), the Board of Review in that case held that it had no power to extend the time for the Appellant's appeal under section 66(1A) of the IRO, and the Appellant's appeal failed.

11. In his tax returns for the years of assessment 2011/12 and 2012/13, the Appellant likewise claimed DPA in respect of the Parents.

12. Based on the tax return for the year of assessment 2012/13, the Assessor raised on the Appellant Salaries Tax Assessment which included the DPA.

13. Subsequent to that assessment, however, the Assessor reviewed the Appellant's claim for DPA, and came to the view that the Parents were not ordinarily resident in Hong Kong in the two years of assessment. He rejected the Appellant's claim, and raised on the Appellant the 2011/12 Assessment and the 2012/13 Additional Assessment disallowing the DPA:

<u>Year of assessment</u>	<u>2011/12</u>	<u>2012/13</u>
	\$	\$
Income	1,135,447	1,208,183
<u>Less: Deductions</u>	<u>25,293</u>	<u>26,096</u>
	1,110,154	1,182,087

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<u>Year of assessment</u>	<u>2011/12</u>	<u>2012/13</u>
	\$	\$
<u>Less: Basic allowance</u>	<u>108,000</u>	<u>120,000</u>
Net Chargeable Income	<u>1,002,154</u>	1,062,087
<u>Less: Net Chargeable Income already assessed [Fact (4)]</u>		<u>986,087</u>
Additional Net Chargeable Income		<u>76,000</u>
Tax Payable thereon (after tax reduction)	<u>146,366</u>	158,554
<u>Less: Tax already assessed</u>		<u>145,634</u>
Additional Tax Payable thereon		<u>12,920</u>

14. By the 2015 Determination, the 2011/12 Assessment and the 2012/13 Additional Assessment were confirmed. The Appellant now appeals to us.

### **The Appellant's Contentions**

15. At the hearing before us, the Appellant put forward arguments along the same line as his Statement of Appeal in the present appeal and as per his various correspondence with the Assessor and the Commissioner. They can be summarised as follows:

- (1) To be 'ordinarily resident' in one place, the length of stay is only one of the factors to be considered. Other factors such as whether the Parents have social and economic ties in Hong Kong should also be considered. The Parents have strong social and economic ties in Hong Kong.
- (2) The Parents are holders of Hong Kong Identity Cards.
- (3) The Parents are over 60 and retired. They have contributed to the prosperity of Hong Kong for many years before their retirement. They have been living and working in Hong Kong all their lives and they had been living in Property C for over 20 years.
- (4) The Appellant has a room reserved for the Parents to stay whenever they are in Hong Kong. They have a permanent dwelling in Hong Kong, but no permanent dwelling in China.
- (5) All their relatives and family members are residing in Hong Kong. They have assets (deposits, stocks and currencies) in Hong Kong. They treat Hong Kong as their permanent settled home.
- (6) They return to Hong Kong regularly to attend medical appointments and to visit friends and family.
- (7) They travelled to Mainland China because the Mother had to take care of her mother (old Mrs E) in City D and the Father had to

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attend regular consultations with a traditional Chinese medicine practitioner ('TCM practitioner') in City D.

- (8) The total number of days the Parents spent in Hong Kong during the relevant years of assessment, being 77 and 98 days for the Father and 65 and 84 days for the Mother, is more than 60 days and is ample.

16. The reference to '60 days' by the Appellant was a relevance to the 60 days rule under section 8(1B) of the IRO by which, in determining whether or not a person renders all the services in connection with his employment outside Hong Kong, and is thus entitled to claim relief by way of exemption from tax liability in Hong Kong, no account shall be taken of services rendered in Hong Kong during visits not exceeding a total of 60 days in the basis period for the year of assessment. The Appellant questioned, if a person who have visited Hong Kong for more than 60 days is liable for Salaries Tax Assessment in Hong Kong, whether the Inland Revenue Department ('IRD') is creating a double standard if the same 60 days rule is not applied when considering a tax allowance.

### The Evidence

17. The Appellant produced to us copies of the following documents:
- (1) The Parents' Hong Kong Identity Cards;
  - (2) The Parents' Resident Cards of Property F (see below);
  - (3) Statement of a securities account in the joint name of the Parents for the month of February 2011;
  - (4) Several snapshots of the Parents taken during family activities in Hong Kong;
  - (5) Various medical records of the Parents; and
  - (6) Arrival and departure records of the Parents for the years 2011/12 and 2012/13 (appended to the 2015 Determination and likewise appended herein as part of Appendices A and B).
18. The following table ('Table 2') shows a comparison of the Parents' medical records with Appendices A and B:

Table 2

	Medical Records of the Parents	Father's Arrival/Departure to and from Hong Kong		Mother's Arrival/Departure to and from Hong Kong	
		Arrival	Departure	Arrival	Departure
A	Mother – 25-03-2011 at 3:30pm at Clinic G	No entry or departure		25-03-2011 at 12:00pm	25-03-2011 at 7:20pm

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	Medical Records of the Parents	Father's Arrival/Departure to and from Hong Kong		Mother's Arrival/Departure to and from Hong Kong	
		Arrival	Departure	Arrival	Departure
B	Father – 11-07-2011 at 2:15pm (radiographic screening 造影檢查)	10-07-2011 at 12:36pm	11-07-2011 at 7:36pm	No entry or departure	
C	Father – 12-08-2011 at 2:00pm at Hospital H (Appointment 覆診)	12-08-2011 at 1:42pm	13-08-2011 at 1:32pm	No entry or departure	
D	Mother – 24-11-2011 at 2:00pm at Clinic J	23-11-2011 at 3:21pm	25-11-2011 at 10:25pm	23-11-2011 at 3:21pm	25-11-2011 at 10:24pm
E	Father – Admitted to Hospital H on 14-02-2012 at 7:48am, discharged on 15-02-2012 with oesophago-gastro-duodenoscopy ('OGD') performed on 14-02-2012	13-02-2012 at 8:28pm	28-02-2012 at 12:34pm	13-02-2012 at 8:28pm	28-02-2012 at 12:34pm
F	Father – Admitted to Hospital K on 18-02-2012, discharged on 20-02-2012, for ocular surgery (眼科手術)				
G	Father – Admitted to Hospital L on 10-12-2012 at about 3pm, discharged on 12-12-2012 at about 2:50pm, for two operations	10-12-2012 at 11:37am	19-12-2012 at 10:39am	10-12-2012 at 11:37am	19-12-2012 at 10:40am
H	Mother – Admitted to Hospital M on 26-12-2012 at 8:45pm, discharged on 27-12-2012, for electrocardiogram & MRI	No entry or departure		26-12-2012 at 6:18pm	27-12-2012 at 5:56pm
I	Father – Admitted to Hospital H on 04-12-2013 at 7:25am, discharged on the same day for biopsy and ultrasonography	03-12-2013 at 1:23pm	05-12-2013 at 3:05pm	03-12-2013 at 1:24pm	05-12-2013 at 3:05pm
J	Father – Follow-up appointment at Hospital H on 13-12-2013 at 3:15pm	13-12-2013 at 12:52pm	13-12-2013 at 7:14pm	13-12-2013 at 12:53pm	13-12-2013 at 7:15pm
K	Father – Follow-up appointment at Hospital H on 09-01-2014 at 12:00pm	06-01-2014 at 11:44pm	09-01-2014 at 5:28pm	06-01-2014 at 11:44pm	09-01-2014 at 5:28pm

19. In addition, the Appellant produced two documents issued by the relevant authority in City D in respect of the Mother. The Appellant had previously supplied these documents to the Assessor and they were appended to the 2015 Determination as Appendix C. They contain, *inter alia*, the following information:

- (1) Registration form of temporary residence for visitors (境外人員臨時住宿登記表):

Object of stay	Visiting relatives and friends (探親訪友)
Date of check in	10-01-2007
Duration date	09-01-2008
Address in China	Address N

- (2) Registration certificate of temporary residence for visitors (境外人員申報臨時住宿登記憑証):

Object of stay	Visiting relatives and friends (探親訪友)
Date of check in	28-08-2013
Duration date	365 (28-08-2014)
Address in China	Address N

20. The Mother explained that she needed to apply for registration for

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temporary residence in order to deal with a property belonging to old Mrs E. The Father had no reason to and did not apply for the same registration. No doubt, the Appellant produced those documents because of the declarations that the object of stay was to visit friends and relatives. It is clear to us that these are self-serving declarations made to satisfy legal requirements in the Mainland. We do not find them relevant or helpful for our present considerations.

21. Apart from the documents produced by the Appellant, we have also looked at the various correspondence between the Appellant and the Assessor and/or the Commissioner.

22. The Parents gave evidence before us. We have no doubt that they are honest persons giving evidence to the best of their abilities. On the other hand, they must be conscious of the fact that they were here to help their son and to lay emphasis on how they love Hong Kong and continue to spend their daily lives in Hong Kong. We take such assertions with circumspection.

23. The Appellant himself also gave evidence at the witness box, and was cross-examined.

**Our Findings of Fact**

24. From the evidence before us, written and oral, we find the following facts.

25. The Father was a taxi driver before he retired; the Mother was and has always been a housewife. They have two children – a son (viz. the Appellant) and a daughter.

26. The Appellant has been married for many years, though we are not told exactly how many. He has no children. The Appellant was always living with the Parents in Property C, until he bought his own property in Location P ('Property Q'). The sale and purchase agreement of Property Q was dated 23 February 2002, and the assignment was dated 9 October 2003.

27. The daughter (viz, the Appellant's sister) is also married with no children. Her husband works in Mainland China and she has moved to the Mainland (District R, to be exact) with him.

28. The Father's mother ('old Mrs S') was living with the family in Property C until she passed away in 2003/2004. The Father has a sister. She lives in Hong Kong.

29. The Mother's mother ('old Mrs E') was a Mainland Chinese resident and lived in City D until she passed away in 2014. The Mother used to visit her in China two or three times a year, before her health took a turn for the worse. The Mother also has a sister. She owns the flat that old Mrs E used to live in ('Flat T') and she lives one floor below. Flat T is around 1,000 square feet.



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30. In about 2002/2003, old Mrs S became very ill. The Father, himself a devoted son, decided to retire from work in order to look after old Mrs S. He took her to visit the Mainland in increasing frequency in the belief that she could enjoy a better living environment there. At about the same time, old Mrs E's health also deteriorated. She developed dementia and required constant care. In order to take care of old Mrs S and old Mrs E, the Parents started to spend more and more time in the Mainland. This is reflected in Table 1 above. Whereas the Parents scarcely left Hong Kong in 2001/02 and 2002/03, they were out of Hong Kong about a quarter of the time in 2003/04 and more than half the time in 2004/2005.

2001/02	356	356
2002/03	356	356
2003/04	251	275
2004/05	149	136
2005/06	33	39

31. Old Mrs S passed away in 2003 or 2004. After that, the Father decided to sell Property C, his home for over 20 years. The sale and purchase agreement was dated 8 July 2004 and the assignment was dated 18 August 2004.

32. The Appellant claimed that the Parents sold Property C in order to move in with him at his Property Q. This, we have doubt. The timing of the sale of the one in 2004 and the purchase of the other in 2002/2003 does not support this contention.

33. Rather, the sale of Property C was the corollary of a decision to uproot and move to live in the Mainland. That decision was made for several reasons:

- (1) The death of old Mrs S had occasioned much grief in the Father. He would look at the bed left behind by old Mrs S and cry. She was buried in the Mainland and he would visit her grave every other day. This required the Father to spend more time in China.
- (2) The Mother was required to remain in China in order to look after old Mrs E, who would smile whenever she saw the Mother, but would throw a big tantrum if the Mother was not there. The sister would look after old Mrs E when the Mother was not there, but old Mrs E was not as happy with the sister as she was with the Mother.
- (3) The Father suffered from ill health himself, including serious problem with his stomach and digestive system. While in the Mainland, he sought treatment from a TCM practitioner and his condition improved a lot. The course of treatment required him to pay frequent and regular visits to the TCM practitioner.
- (4) As the Father had retired from work, he would no longer have income. By selling the property, the Parents could capitalize the

property and have some money in their pockets. With that money, they could live comfortably in the Mainland and enjoy a better living environment.

34. After moving to the Mainland, the Parents have since been living in Flat T. The Father had at one stage bought a property in the Mainland, but it was purely for investment purpose and the property had been bought and sold.

35. The daughter (viz, the Appellant's sister) and her husband live in District R, about 40 minutes bus ride from Flat T. The daughter does not work. The Parents and the daughter see each other often.

36. In November 2007, the Appellant sold Property Q in exchange for a larger property in Location U ('Property F'). Property F was purchased in the joint names of the Appellant and his wife. Property F is about 900 square feet. It has three rooms. The Appellant has reserved a room for the Parents to stay whenever they are in Hong Kong. The room is about 50 to 60 square feet.

37. As shown in the Parents' arrival and departure records (Appendices A and B herein), the Parents, separately or together, would come back to Hong Kong every now and then. The Father was a patient of the Hospital H in Location V and he underwent a stomach operation in 2009, which required him to attend monthly check-up in the hospital. While in Hong Kong, the Father's favourite activities are to go to Location W to check out the digital gadgets, and to hang out with his friends to have meals together and to play mah-jong. He will also have meals with his sister and go to the bank. The Mother was a patient of the Institution X Clinic in Location Y and Location Z. She underwent a thyroid operation in 2010, which required her to attend regular follow-ups. The Mother normally only came back to attend medical appointments or to accompany the Father to his medical appointments. While old Mrs E was alive, the Mother had to take care of her and would not come back unless it was necessary.

38. It has been ten years since Property C was sold, and life has moved on. The Father's health has improved and is no longer visiting the TCM practitioner save on occasional basis. Old Mrs E has passed away last year. But the Parents have chosen to remain in Flat T. They have kept a dog and the Father is obviously very fond of that dog, because when asked why he did not stay longer in Hong Kong during his visits, he explained that he needed to look after the dog. While we do not question his affection for the dog, we are not convinced that it is the reason he remains to live in the Mainland. We think the true reason is that the Parents' home, or 'settled abode', is now in the Mainland and they have no home in Hong Kong.

### **The Authorities**

39. We have been referred to the following authorities:

- (1) Vallejos Evangeline Banao v Commissioner of Registration & Anr [2013] 2 HKLRD 533, HKCFA ('Vallejos')

- (2) Prem Singh v Director of Immigration [2003] 1 HKLRD 550, HKCFA
- (3) Director of Immigration v Ng Shun-Loi [1987] HKLR 798, CA ('Ng Shun-Loi')
- (4) R v Barnet LBC ex parte Shah [1983] AC 309, HL ('ex parte Shah')

40. It is clear from the authorities that the question whether a person is 'ordinarily resident' in a place is essentially a fact-finding exercise.

41. In their natural and ordinary meaning the words 'ordinarily resident' mean '*that the person must be habitually and normally resident here, apart from temporary or occasional absences of long or short duration*' [Lord Scarman in ex parte Shah, at 342D]. If there be proved '*a regular, habitual mode of life in a particular place, the continuity of which has persisted despite temporary absences, ordinary residence is established provided only it is adopted voluntarily and for a settled purpose*' [Lord Scarman in ex parte Shah, at 344F]. '*A person is resident where he resides. ... When is he ordinarily resident? I think that is when he resides there in the ordinary way. That must be the meaning of the adverb. The expression is therefore contemplating residence for the purposes of everyday life. It is residence in the place where a person lives and conducts his daily life in circumstances which lead to the conclusion that he is living there as an ordinary member of the community would live for all the purposes of his daily life*' [Eveleigh LJ in the Court of Appeal decision in ex parte Shah and adopted by Hunter J in Ng Shun-loi, page 802J] A person is often treated as 'ordinarily resident' in a place if he is living there '*lawfully, voluntarily and for a settled purpose, as part of the regular order of life for the time being*' [Ma CJ in Vallejos, 552 paragraph 49].

42. There are two, and no more than two, respects in which the mind of the person is relevant: (1) The residence must be voluntarily adopted as opposed to enforced presence by reason of kidnapping or imprisonment; (2) There must be a degree of settled purpose. '*The purpose may be one; or there may be several. It may be specific or general. All that the law requires is that there is a settled purpose. This is not to say that the "propositus" intends to stay where he is indefinitely; indeed his purpose, while settled, may be for a limited period. Education, business or profession, employment, health, family, or merely love of the place spring to mind as common reasons for a choice of regular abode. And there may well be many others. All that is necessary is that the purpose of living where one does has a sufficient degree of continuity to be properly described as settled.*' [Lord Scarman in ex parte Shah, at 344B-D]

43. One person can be ordinarily resident in two countries at the same time. This is a significant feature of the words' ordinary meaning for it is an important factor distinguishing ordinary residence from domicile. [Lord Scarman in ex parte Shah, at 342F] The ordinary and natural meaning of ordinary residence supplies a test more objective and less subjective than domicile or the concept of "real home" which is a reflection of it. [Lord Scarman in ex parte Shah, at 345H] The concepts associated with domicile, of

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intention and abandonment have little or no place when you are dealing with ordinary residence. [Hunter J in Ng Shun-Loi, at 802G] Ordinary residence is not a legal status which, having once been acquired, remains with its possessor until he or she abandons it [Cons VP in Ng Shun-Loi, at 804A]

44. In examining the English authorities, we remind ourselves of the caution given by the CFA in Vallejos that the natural and ordinary meaning of the term serves as a starting-point only, but is not decisive [Vallejos, 561, paragraph 80], *‘the approach to the meaning of the term “ordinary residence” in each case is conditioned by the content and legislative purpose of the statute in question, applied in differing factual contexts.’* [Vallejos, 546, paragraph 30] ‘Ordinary residence’ takes its precise meaning from the context of the legislation in which they appear.

45. In England, the terms ‘resident’ and ‘ordinarily resident’ creates liability to tax. Their ambits are usually examined where the taxpayer argues that there has been such a ‘distinct break’ in the pattern of his life that he has ceased to be a resident and is thus no longer subject to any fiscal liability in the UK. In such cases, the court *‘might be anxious to avoid construing “ordinary residence” in a manner facilitating tax avoidance and for that reason gave the concept a wide meaning.’* [Vallejos, paragraph 48] In the present case, on the other hand, we are concerned with the term in the context of a tax allowance – as a relief to tax liability. The considerations are thus diagonally opposite.

46. There is no appellate authority on the legislative purpose of section 30(1) of the IRO. We seek guidance from previous Board of Review Decisions. We have been referred to the following decisions:

- (1) D37/12, (2012-13) IRBRD, vol 27, 806
- (2) D29/12, (2012-13) IRBRD, vol 27, 646
- (3) D49/11, (2012-13) IRBRD, vol 27, 60
- (4) D7/10, (2010-11) IRBRD, vol 25, 245
- (5) D29/07, (2007-08) IRBRD, vol 22, 638
- (6) D57/02, IRBRD, vol 17, 829

47. It is clear from these decisions that possession of a Hong Kong Permanent Identity Card, entitlement to medical and social benefits in Hong Kong and maintenance of bank accounts and credit cards do not per se establish ordinary residence. On the other hand, a dependent parent who was not a Hong Kong permanent resident, but who came to Hong Kong on a regular basis to look after the grandchild was held to be here for a settled purpose and was thus ordinarily resident in Hong Kong [D7/10].

48. In D57/02, the dependent parents were physically absent from Hong Kong in the relevant year of assessment, but the Appellant contended that: ‘My parents have

been receiving pension from the Government and are current taxpayers in Hong Kong. They have maintained bank accounts, credit cards, club membership and social life circle in Hong Kong and the only reason that they are not coming back for a certain period of time is due to financial reason, bad health and old age of my grandparents. My mother-in-law maintains properties, bank accounts in Hong Kong. In fact, my parents had just come back in last November after my grandparent has passed away....' In rejecting the Appellant's contention, the Board there held: *'If the legislature had intended to grant allowances for dependants residing overseas who were simply supported physically and financially by the taxpayer, or who had Hong Kong permanent identity cards, or who owned property in Hong Kong, or who had lived in Hong Kong for so many years, it would have said so. Instead, leaving aside the additional allowances (not relevant to this appeal), it said that allowances would only be granted for dependent parents and grandparents who were "ordinarily resident in Hong Kong". We must give effect to these words...'*

49. In D29/07, a decision in Chinese, the Board of Review there had this to say:

*'供養父母免稅額所扣的是香港應課稅入息，是香港少收了稅款，所以規限受供養父母須常居香港以祈免稅額所涉的供養開支發生於香港是可以理解的。此外，供養父母免稅額(在 2004/05 課稅年度，每名父母的供養免稅額為港幣 30,000.00 元)是基於香港供養的開支水平，規限受供養的父母須常居香港以祈所涉供養是以香港水平開支的，亦是無可厚非。再者，設置供養居港父母免稅額以香港少收稅款間接支援居港長者亦是理所當然。然而，應否設置供養境外父母免稅額，以香港少收稅款間接支援香港境外以不同開支水平供養的長者，卻是個社會政策議題了。'*

50. The Board of Review in D29/07, took the view that DPA means a reduction in Hong Kong tax revenue and the amount of deduction allowed is gauged on the living standard in Hong Kong. The requirement that the benefit should only be conferred on taxpayers with dependent parents who are ordinarily resident in Hong Kong is understandable and reasonable.

51. We agree with these observations.

### **Our Decision**

52. While there is force in the Appellant's arguments, looking at the facts and evidence as a whole, we are not persuaded that the Parents had or have any settled abode in Hong Kong or any settled purpose to live in Hong Kong.

53. There is no doubt that the Parents had been living and working in Hong Kong as ordinary residents until 2004/2005, but in that year, they had clearly changed their way of life. Property C, which had been their home for over 20 years was sold. The sale marked a turning point in the Parents' lives. It marked a conscious decision to move

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to live in the Mainland. Since then, the Parents had been spending the predominant part of their time in the Mainland, paying only intermittent, sporadic and purpose-specific visits to Hong Kong, as borne out by their arrival and departure records. This is continuing, despite the death of old Mrs E.

54. In examining the arrival and departure records, we have to look at the quality as well as the quantity of the Parents' visits to Hong Kong:

- (1) Those visits were intermittent and random. They did not follow any routine, whether in terms of days of the week or days of the month. It was not a case of them coming back to Hong Kong every weekend or any particular day or days of the month or in systematic intervals. Nor do we discern any pattern following festive occasions. For example, we note that the Parents were not in Hong Kong even on New Year day or Chinese New Year Day in 2012 or 2013.
- (2) The visits were totally irregular; indeed, they can sometimes be described as a little erratic, coming and going within a few hours, such as their fragmented visits from 31 August to 4 September 2012 and from 2 to 7 December 2012 (see Appendices A and B – the Father's entries are reproduced below for easy reference).

Arrival at Hong Kong			Departure from Hong Kong			No. of days in Hong Kong
Date	Time	Day of week	Date	Time	Day of week	
31-08-2012	13:01	Friday	01-09-2012	8:08	Saturday	5
01-09-2012	19:23	Saturday	03-09-2012	14:37	Monday	
03-09-2012	21:49	Monday	04-09-2012	16:09	Tuesday	
06-09-2012	19:32	Thursday	07-09-2012	15:20	Friday	2
02-12-2012	17:52	Sunday	03-12-2012	16:23	Monday	3
03-12-2012	21:17	Monday	04-12-2012	13:06	Tuesday	
05-12-2012	14:43	Wednesday	06-12-2012	16:32	Thursday	3
06-12-2012	18:31	Thursday	07-12-2012	11:27	Friday	
07-12-2012	12:41	Friday	07-12-2012	17:11	Friday	
08-12-2012	9:34	Saturday	08-12-2012	20:17	Saturday	1

- (3) The length of the each visit was usually short, mostly 2 or 3 days. For the year 2011/12, the longest visit the Parents made was 16 days, from 13 to 28 February 2012, during which time the Father underwent two periods of hospitalisation as per Table 2, Items E & F. For the year 2012/2013, the longest visit the Father made was 19 days, from 9 to 27 October 2012, and the longest visit the Mother made was 14 days, from 10 to 23 October 2012. The reason or purpose of these visits is not specified.
- (4) The calculation of the number of day the Parents had stayed in Hong Kong is done on the so-called 'fraction-equals-whole' basis, as demonstrated by Table 2. This is an unduly generous basis. For example, Item A in Table 2 shows that the Mother came and went on

the same day, staying in Hong Kong for less than 8 hours, but her stay was counted as 1 day. Item B shows that the Father stayed in Hong Kong for just 30 hours, but the stay was counted as 2 days. Similarly, Item C shows that the Father stayed in Hong Kong for less than 24 hours, but the stay was counted as 2 days.

- (5) While the ‘fraction-equals-whole’ basis is the basis adopted by the IRD in computing the ‘60-days rule’ in section 8(1B) of the IRO, the present exercise is a completely different one. We are not concerned with any statutory time limit. Rather, we are examining the duration of the Parents’ visits to see if a settled purpose to stay has been established. The fact that most of the visits were kept in terms of hours as opposed to days is clearly significant.
- (6) A person does not per se become ordinarily resident in Hong Kong by staying over 60 days. This is not applying a double standard, nor is it unfair that a time prerequisite is not stipulated. The concept of ‘ordinarily resident’ involves a multifactorial enquires. It involves an examination of the substance of the person’s stay in Hong Kong. If a person does not have a settled abode with a settled purpose to live in Hong Kong, then he is not ordinarily resident in Hong Kong even if his aggregate stay is more than 60 days. But the converse is also true. A person can be ordinarily resident in Hong Kong even if his aggregate stay is less than 60 days provided that his stay has a sufficient degree of continuity and regularity.

55. In the Parents’ case, the lack of regularity and the shortness in duration of their sojourns speak against any form of habits or continuity. We cannot discern any ‘regular, habitual mode of life’ or any ‘regular order of life’ in Hong Kong. Their absences in China were neither temporary nor occasional.

56. Quite the contrary, the ‘regular order of life’ of the Parents was clearly in China, and they paid temporary and occasional visits to Hong Kong when there was a reason to do so.

- (1) Take for example Item A in Table 2 above, the Mother had a medical appointment on 25 March 2011 at 3:30p.m. She came to Hong Kong at 12:00 noon on 25 March and left on the same evening at 7:20p.m. Similarly, for Item B, the Father had an appointment for radiographic screening on 11 July 2011 at 2:15p.m. He came back one day before, on 10 July 2011, and left the evening after the screening, at 7:36p.m. For Item C, the Father had an appointment at Hospital H on 12 August 2011 at 2:00p.m. He came to Hong Kong on 12 August 2011 at 1:42p.m., just minutes before the appointment, and left on 13 August 2011 at 1:32p.m. One can go on with the rest of Table 2 and find similar examples.

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- (2) When asked why the Mother did not accompany him when he came back to Hong Kong for the medical appointments in Items B and C above, the Father gave this answer: 'Because of economic reasons. When the situation is not that serious, my wife would not accompany me back to Hong Kong. If the situation is quite serious, she definitely will accompany me back to Hong Kong.' This is telling evidence that the Parents had no settled purpose to live in Hong Kong and they came back if and only if there was a need to do so.
- (3) To be sure, this need could be for many reasons other than medical. We do not doubt that the Parents, separately or together, would come back to Hong Kong just to visit friends and family, to play mah-jong and to go for dim sum. But such fleeting visits were more congruent with them as visitors than as residents in Hong Kong.

57. The Appellant argued that filial duty and health issue required the Parents to hurry back to the Mainland, but they remained resident in Hong Kong nonetheless. He compared the Parent's situation with someone who lives in Hong Kong, but is required to work in China. For such a person, he may stay in the Mainland most of the week and only come back over the weekend, but he remains ordinarily resident in Hong Kong.

58. There are several flaws with this argument:

- (1) As the test for 'ordinarily resident' is fact specific, analogies using different sets of facts are often more misleading than helpful.
- (2) In any event, in the Appellant's example, it would not be difficult to find a discernible routine in that person's way of life. He would be in Hong Kong regularly during non-work days, and his settled domestic life would remain in Hong Kong. He would have a home in Hong Kong, and only goes to China for specific reasons, namely work. For the Parents, on the other hand, their lives were just the opposite: their settled domestic life was in China, and only came to Hong Kong when there was a need to do so.
- (3) Furthermore, it is not a hard and fast rule that the person in the Appellant's example must always be considered a Hong Kong ordinary resident. If a person's job requirement is such that he lives abroad all the time or majority of the time so that he cannot establish a life in Hong Kong, then he is not 'ordinarily resident' in Hong Kong. This is so even where the exigencies that call him away are beyond his control or desire. Likewise, if the Mother had to hurry back to the Mainland after her medical appointment because she had to take care of old Mrs E, or if the Father had to hurry back because he had another appointment with the TCM practitioner, then while these reasons are perfectly understandable, the fact remains



that they have not satisfied the test for ‘ordinarily resident’ in Hong Kong.

59. Furthermore, old Mrs E has passed away in 2014. The Father’s health has improved and is no longer attending regular treatment at the TCM practitioner, so any urgent need to hurry back to the Mainland no longer persists. Despite that, the Parents continue to spend the predominant part of their time in China and very short sporadic stays in Hong Kong. The need to take care of the dog is not a convincing explanation. We do not accept that the Parents are prevented by circumstances to live in Hong Kong; rather, the truth of the fact is that they have made a conscious decision to move to live in the Mainland and is no longer living, in common parlance of that term, in Hong Kong.

60. The Appellant argues that the Parents have ‘permanent dwelling’ in Hong Kong because he has reserved a room for them in Property F. But it is a room of about 60 sq. ft. in a flat of 900 sq. ft., and it is a flat that belongs to the Appellant and his wife. It is their home. Whenever the Parents or either of them is in Hong Kong, they stay with the Appellant and his wife. This, we do not doubt. They had and have a place to stay, but is it a place to call their home? On the evidence, we are not convinced that it is. We see no reason at all why the Father, if not both parents, should hurry back to the Mainland the way he did if the room in Property F was a settled abode.

61. The Mother told us that if given a choice, she would want to return to Hong Kong and be close to her son, a sentiment shared by most mothers. Now that she is no longer required to stay to look after old Mrs E, she is free to do so. If the room in Property F is indeed a home, there is now nothing to stop her from living there permanently with his beloved son. Yet, she does not. The only cogent explanation is that the room in Property F is far-removed from being a home or a settled abode. Home is now in the Mainland. There, instead of a small room in the home of the son and his wife, the Parents have a whole flat to themselves. They do not own Flat T, but they have clearly established their home there.

62. We do not doubt that the Parents’ hearts are still with Hong Kong, and if circumstances permit, they would want to move back to Hong Kong and be close to the Appellant. But the facts remain, that they are not required by circumstances to remain in the Mainland; rather, they have made a conscious choice to live their retirement days in the Mainland.

63. Lastly, the Appellant points to the social and financial ties the Parents have in Hong Kong. These factors featured in the Country AA authorities where the taxpayers claimed that they had abandoned their residence in Country AA and thereby fell out of reach of the fiscal net of the country. In such cases, whether the taxpayers had effected a ‘distinct break’, taking positive steps to ‘loosen’ their social and financial ties in Country AA became a pertinent investigation. Conversely, in the case of a foreign student who claimed to have become ‘ordinarily resident’ in the UK and thus become eligible for education grant (see e.g. ex parte Shah above), what social and financial links the student had positively established was again a significant enquiry. The same exercises, on the other hand, are not useful for our present considerations.

64. The Parents have many friends and relatives in Hong Kong. These friends and relatives will remain in Hong Kong even though the Parents have moved to China. These are factors that will not change with the Parents' decision to change their way of life. We do not expect the Parents to never see their friends again, or to close all their bank accounts or sell all their stock and shares in Hong Kong just because they have decided to move to the Mainland. Likewise we do not expect the Parents to give up their Hong Kong identity cards, or their entitlement to medical and other social benefits in Hong Kong. But these factors, while relevant, are not instructive in our present enquiries.

### **Conclusion**

65. In summary, we find that:

- (1) The sale of Property C marked a turning point in the Parents' lives. It marked a conscious decision to uproot and move to live in the Mainland.
- (2) Since then, the Parents' visits to Hong Kong were sporadic, random and of short durations. They speak against any form of habits or continuity sufficient to constitute a 'settled purpose' to live their lives in Hong Kong. They were more congruent with them as visitors than as ordinary residents in Hong Kong. Their absences in China were neither temporary nor occasional.
- (3) The need to take care of old Mrs E and to attend regular consultations with the TCM practitioner contributed to the decision to move to the Mainland. Since then, the Parents have been living their daily lives in the Mainland. The analogy with someone working in the Mainland is not apposite.
- (4) The Parents did not have a 'permanent dwelling' in Hong Kong, viewed objectively and subjectively. The room the Appellant kept for them at Property F was far removed from being a home or a settled abode.
- (5) The Parents' social and economic ties in Hong Kong will remain irrespective of the Parents' decision to move to China. These factors are insufficient on the facts of the present case to establish a 'settled purpose' to live in Hong Kong.
- (6) Likewise, we do not expect the Parents to abandon their status as holders of Hong Kong Identity Cards and any medical or social benefits which that status entails. But ordinary residence and permanent residence are different legal entities and unlike permanent residence or domicile, concepts of intention and abandonment have little or no place when you are dealing with

ordinary residence.

66. Having considered all the facts and evidence, we find that the Parents did not have any ‘settled abode’ or ‘settled purpose’ to live their lives in Hong Kong. They did not have ‘any regular or habitual mode of life’ in Hong Kong. Their lives in Hong Kong defy common understanding of the term ‘ordinary’. They were incongruent with being ‘habitually and normally resident here’ or living here ‘as an ordinary member of the community would live for all the purposes of his daily life’.

67. In conclusion, we agree with the Commissioner and the Assessor that the Parents were not ‘ordinarily resident’ in Hong Kong within the meaning of section 30(1) of the IRO in the relevant years of assessment. We find no ground to set aside the 2011/12 Assessment and the 2012/13 Additional Assessment. They were neither incorrect nor excessive. We hereby confirm these assessments and dismiss the appeal. We make no order as to costs.

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**Appendix A****The Father's stays in Hong Kong during the years of assessment 2001/02 to 2013/14**2001/02

Arrival at Hong Kong			Departure from Hong Kong			No. of days in Hong Kong
Date	Time	Day of week	Date	Time	Day of week	
-	-	-	24-04-2001	08:50	Tuesday	24 <sup>Note (1)</sup>
25-04-2001	16:30	Wednesday	01-05-2001	08:07	Tuesday	7
05-05-2001	14:45	Saturday	31-05-2001	11:59	Thursday	27
01-06-2001	14:25	Friday	12-06-2001	08:23	Tuesday	30
12-06-2001	19:42	Tuesday	30-06-2001	08:03	Saturday	
03-07-2001	16:33	Tuesday	17-07-2001	07:16	Tuesday	15
18-07-2001	17:58	Wednesday	02-08-2001	12:34	Thursday	16
03-08-2001	17:04	Friday	07-08-2001	19:43	Tuesday	5
08-08-2001	05:12	Wednesday	22-08-2001	07:31	Wednesday	21
22-08-2001	18:52	Wednesday	28-08-2001	19:53	Tuesday	
29-08-2001	16:20	Wednesday	15-09-2001	10:57	Saturday	18
16-09-2001	16:11	Sunday	10-10-2001	18:53	Wednesday	25
11-10-2001	19:05	Thursday	12-10-2001	19:48	Friday	2
15-10-2001	10:10	Monday	23-10-2001	14:16	Tuesday	9
24-10-2001	14:31	Wednesday	13-11-2001	07:54	Tuesday	21
14-11-2001	17:32	Wednesday	04-12-2001	15:22	Tuesday	82
04-12-2001	21:35	Tuesday	03-02-2002	15:57	Sunday	
05-02-2002	15:59	Tuesday	14-02-2002	10:32	Thursday	10
16-02-2002	16:00	Saturday	-	-	-	44 <sup>Note (2)</sup>
Total						356

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2002/03

Arrival at Hong Kong			Departure from Hong Kong			No. of days in Hong Kong
Date	Time	Day of week	Date	Time	Day of week	
-	-	-	16-04-2002	09:14	Tuesday	16 <sup>Note (1)</sup>
17-04-2002	14:01	Wednesday	27-04-2002	08:12	Saturday	11
28-04-2002	19:20	Sunday	14-05-2002	18:30	Tuesday	17
15-05-2002	14:48	Wednesday	22-06-2002	08:30	Saturday	39
23-06-2002	23:07	Sunday	03-07-2002	19:17	Wednesday	11
04-07-2002	N/A	Thursday	13-08-2002	18:29	Tuesday	41
14-08-2002	20:34	Wednesday	03-09-2002	15:27	Tuesday	21
05-09-2002	12:20	Thursday	23-09-2002	07:17	Monday	19
30-09-2002	19:43	Monday	10-10-2002	14:41	Thursday	11
11-10-2002	15:36	Friday	13-10-2002	08:56	Sunday	3
14-10-2002	16:34	Monday	23-11-2002	09:34	Saturday	41
26-11-2002	20:19	Tuesday	22-01-2003	12:34	Wednesday	58
23-01-2003	16:11	Thursday	14-02-2003	07:49	Friday	23
15-02-2003	18:52	Saturday	19-02-2003	17:24	Wednesday	5
20-02-2003	18:18	Thursday	26-02-2003	18:55	Wednesday	7
27-02-2003	14:33	Thursday	-	-	-	33 <sup>Note (2)</sup>
Total						356

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2003/04

Arrival at Hong Kong			Departure from Hong Kong			No. of days in Hong Kong
Date	Time	Day of week	Date	Time	Day of week	
-	-	-	02-05-2003	16:50	Friday	32 <sup>Note (1)</sup>
03-05-2003	20:26	Saturday	31-05-2003	15:27	Saturday	29
03-06-2003	23:04	Tuesday	08-06-2003	07:54	Sunday	6
18-06-2003	17:35	Wednesday	20-06-2003	13:00	Friday	3
23-06-2003	15:39	Monday	26-06-2003	19:24	Thursday	4
30-06-2003	17:22	Monday	05-07-2003	19:27	Saturday	6
14-07-2003	21:16	Monday	18-07-2003	06:59	Friday	5
20-07-2003	18:52	Sunday	06-08-2003	15:32	Wednesday	18
13-08-2003	18:29	Wednesday	17-08-2003	09:00	Sunday	5
19-08-2003	21:09	Tuesday	23-08-2003	13:09	Saturday	5
24-08-2003	16:42	Sunday	13-09-2003	19:18	Saturday	21
28-09-2003	16:42	Sunday	30-09-2003	19:36	Tuesday	3
01-10-2003	02:19	Wednesday	07-10-2003	12:18	Tuesday	13
07-10-2003	18:36	Tuesday	13-10-2003	19:50	Monday	
01-11-2003	13:49	Saturday	03-11-2003	16:38	Monday	3
10-11-2003	17:24	Monday	15-11-2003	21:08	Saturday	6
16-11-2003	05:11	Sunday	18-11-2003	16:13	Tuesday	3
25-11-2003	11:18	Tuesday	27-11-2003	19:25	Thursday	3
03-12-2003	14:34	Wednesday	11-12-2003	21:15	Thursday	9
14-12-2003	19:18	Sunday	23-12-2003	19:40	Tuesday	10
24-12-2003	15:13	Wednesday	02-01-2004	18:11	Friday	10
05-01-2004	15:38	Monday	12-01-2004	20:42	Monday	8
13-01-2004	13:11	Tuesday	14-01-2004	19:52	Wednesday	2
15-01-2004	19:15	Thursday	19-01-2004	11:08	Monday	5
20-01-2004	00:43	Tuesday	22-01-2004	03:21	Thursday	3
23-01-2004	16:45	Friday	03-02-2004	16:40	Tuesday	12
08-02-2004	23:40	Sunday	11-02-2004	21:35	Wednesday	4
16-02-2004	15:43	Monday	18-02-2004	17:13	Wednesday	3
20-02-2004	17:28	Friday	24-02-2004	17:54	Tuesday	5
26-02-2004	14:09	Thursday	26-02-2004	19:09	Thursday	1
10-03-2004	13:47	Wednesday	12-03-2004	17:37	Friday	3
17-03-2004	23:34	Wednesday	19-03-2004	12:08	Friday	3
24-03-2004	16:55	Wednesday	-	-	-	8 <sup>Note (2)</sup>
Total						251

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2004/05

Arrival at Hong Kong			Departure from Hong Kong			No. of days in Hong Kong
Date	Time	Day of week	Date	Time	Day of week	
-	-	-	24-04-2004	10:39	Saturday	24 <sup>Note (1)</sup>
08-05-2004	15:48	Saturday	21-05-2004	15:21	Friday	14
01-06-2004	13:18	Tuesday	04-06-2004	10:18	Friday	4
17-06-2004	15:52	Thursday	23-06-2004	14:03	Wednesday	7
24-06-2004	13:37	Thursday	25-06-2004	14:38	Friday	2
02-07-2004	16:08	Friday	03-07-2004	01:04	Saturday	2
08-07-2004	10:52	Thursday	10-07-2004	16:35	Saturday	3
17-07-2004	18:59	Saturday	22-07-2004	13:28	Thursday	6
27-07-2004	16:04	Tuesday	11-08-2004	17:35	Wednesday	16
13-08-2004	01:07	Friday	14-08-2004	00:39	Saturday	2
16-08-2004	11:27	Monday	20-08-2004	20:15	Friday	5
30-08-2004	12:36	Monday	01-09-2004	16:10	Wednesday	3
09-09-2004	09:10	Thursday	11-09-2004	15:23	Saturday	3
12-09-2004	18:12	Sunday	14-09-2004	14:44	Tuesday	3
16-09-2004	09:07	Thursday	16-09-2004	21:31	Thursday	1
20-09-2004	09:12	Monday	21-09-2004	18:13	Tuesday	2
23-09-2004	09:04	Thursday	23-09-2004	23:26	Thursday	1
28-09-2004	09:03	Tuesday	28-09-2004	13:29	Tuesday	1
30-09-2004	08:49	Thursday	30-09-2004	16:51	Thursday	1
02-10-2004	18:23	Saturday	03-10-2004	08:32	Sunday	2
09-10-2004	20:51	Saturday	10-10-2004	16:34	Sunday	2
14-10-2004	10:08	Thursday	14-10-2004	21:59	Thursday	1
31-10-2004	12:20	Sunday	01-11-2004	12:02	Monday	6
01-11-2004	23:13	Monday	04-11-2004	10:52	Thursday	
04-11-2004	17:38	Thursday	05-11-2004	15:32	Friday	
09-11-2004	12:31	Tuesday	09-11-2004	17:59	Tuesday	1
20-11-2004	16:04	Saturday	23-11-2004	16:40	Tuesday	4
30-11-2004	17:21	Tuesday	01-12-2004	19:10	Wednesday	2
02-12-2004	14:47	Thursday	04-12-2004	09:30	Saturday	3
07-12-2004	18:20	Tuesday	07-12-2004	23:30	Tuesday	1
17-12-2004	12:03	Friday	18-12-2004	17:30	Saturday	2
04-01-2005	11:57	Tuesday	04-01-2005	17:56	Tuesday	1
11-01-2005	12:11	Tuesday	11-01-2005	17:28	Tuesday	1
12-01-2005	11:59	Wednesday	14-01-2005	19:58	Friday	3

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Arrival at Hong Kong			Departure from Hong Kong			No. of days in Hong Kong
Date	Time	Day of week	Date	Time	Day of week	
21-01-2005	13:58	Friday	22-01-2005	16:48	Saturday	2
25-01-2005	18:09	Tuesday	28-01-2005	14:52	Friday	4
04-02-2005	20:04	Friday	05-02-2005	15:31	Saturday	2
10-02-2005	08:26	Thursday	13-02-2005	21:47	Sunday	4
15-02-2005	16:58	Tuesday	16-02-2005	14:04	Wednesday	2
24-02-2005	11:04	Thursday	25-02-2005	16:14	Friday	2
01-03-2005	14:25	Tuesday	02-03-2005	00:10	Wednesday	2
13-03-2005	15:57	Sunday	14-03-2005	18:42	Monday	2
Total						149



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2005/06

Arrival at Hong Kong			Departure from Hong Kong			No. of days in Hong Kong
Date	Time	Day of week	Date	Time	Day of week	
01-04-2005	16:53	Friday	02-04-2005	17:20	Saturday	2
03-05-2005	13:50	Tuesday	04-05-2005	20:25	Wednesday	2
12-05-2005	18:30	Thursday	13-05-2005	18:24	Friday	2
17-05-2005	13:07	Tuesday	18-05-2005	12:02	Wednesday	2
24-05-2005	14:40	Tuesday	25-05-2005	17:29	Wednesday	2
03-06-2005	09:56	Friday	03-06-2005	19:13	Friday	1
08-06-2005	16:12	Wednesday	09-06-2005	20:00	Thursday	2
30-06-2005	13:18	Thursday	30-06-2005	21:54	Thursday	1
08-08-2005	15:54	Monday	10-08-2005	19:08	Wednesday	3
16-09-2005	14:50	Friday	17-09-2005	10:35	Saturday	2
20-09-2005	19:11	Tuesday	22-09-2005	18:13	Thursday	3
12-10-2005	20:28	Wednesday	13-10-2005	19:37	Thursday	2
25-11-2005	10:41	Friday	25-11-2005	20:50	Friday	1
11-01-2006	11:15	Wednesday	11-01-2006	23:04	Wednesday	1
22-01-2006	12:32	Sunday	22-01-2006	23:32	Sunday	1
10-02-2006	11:48	Friday	12-02-2006	17:24	Sunday	3
16-02-2006	12:47	Thursday	16-02-2006	19:39	Thursday	1
09-03-2006	11:56	Thursday	09-03-2006	23:02	Thursday	1
17-03-2006	11:46	Friday	17-03-2006	21:03	Friday	1
Total						33

## (2016-17) VOLUME 31 INLAND REVENUE BOARD OF REVIEW DECISIONS

2006/07

Arrival at Hong Kong			Departure from Hong Kong			No. of days in Hong Kong
Date	Time	Day of week	Date	Time	Day of week	
03-04-2006	13:40	Monday	05-04-2006	11:04	Wednesday	3
08-05-2006	18:57	Monday	10-05-2006	15:10	Wednesday	3
11-05-2006	11:44	Thursday	12-05-2006	00:03	Friday	2
28-05-2006	13:02	Sunday	29-05-2006	10:38	Monday	2
01-06-2006	18:55	Thursday	02-06-2006	22:54	Friday	2
05-06-2006	18:36	Monday	07-06-2006	16:17	Wednesday	3
12-07-2006	22:31	Wednesday	15-07-2006	16:33	Saturday	4
04-08-2006	12:21	Friday	06-08-2006	19:24	Sunday	3
15-08-2006	15:54	Tuesday	17-08-2006	18:19	Thursday	3
31-08-2006	11:25	Thursday	01-09-2006	17:00	Friday	2
05-10-2006	18:34	Thursday	07-10-2006	16:28	Saturday	3
09-10-2006	17:37	Monday	11-10-2006	11:51	Wednesday	3
06-11-2006	23:38	Monday	08-11-2006	17:11	Wednesday	3
21-11-2006	12:19	Tuesday	22-11-2006	19:42	Wednesday	2
23-11-2006	02:31	Thursday	23-11-2006	17:43	Thursday	1
21-12-2006	11:50	Thursday	21-12-2006	22:59	Thursday	1
23-12-2006	15:42	Saturday	23-12-2006	23:18	Saturday	1
05-01-2007	10:58	Friday	05-01-2007	20:10	Friday	1
10-01-2007	16:28	Wednesday	10-01-2007	22:12	Wednesday	1
17-01-2007	23:50	Wednesday	19-01-2007	01:30	Friday	3
30-01-2007	11:56	Tuesday	30-01-2007	21:10	Tuesday	1
08-02-2007	15:28	Thursday	09-02-2007	23:01	Friday	2
16-02-2007	13:14	Friday	17-02-2007	11:12	Saturday	2
17-02-2007	12:01	Saturday	17-02-2007	16:48	Saturday	
29-03-2007	13:02	Thursday	30-03-2007	19:26	Friday	2
Total						53

## (2016-17) VOLUME 31 INLAND REVENUE BOARD OF REVIEW DECISIONS

2007/08

Arrival at Hong Kong			Departure from Hong Kong			No. of days in Hong Kong
Date	Time	Day of week	Date	Time	Day of week	
17-04-2007	11:13	Tuesday	17-04-2007	22:59	Tuesday	1
23-04-2007	11:56	Monday	23-04-2007	23:34	Monday	1
17-05-2007	13:33	Thursday	19-05-2007	13:09	Saturday	3
22-05-2007	00:52	Tuesday	22-05-2007	20:27	Tuesday	1
29-05-2007	13:13	Tuesday	30-05-2007	18:34	Wednesday	2
03-06-2007	12:18	Sunday	04-06-2007	04:59	Monday	2
07-06-2007	15:38	Thursday	09-06-2007	17:48	Saturday	3
12-06-2007	09:58	Tuesday	12-06-2007	20:36	Tuesday	1
14-06-2007	16:48	Thursday	18-06-2007	14:36	Monday	6
18-06-2007	21:53	Monday	19-06-2007	00:32	Tuesday	
21-06-2007	11:59	Thursday	21-06-2007	20:05	Thursday	1
30-06-2007	10:15	Saturday	01-07-2007	16:17	Sunday	2
08-07-2007	16:09	Sunday	09-07-2007	18:24	Monday	2
16-07-2007	13:41	Monday	17-07-2007	18:55	Tuesday	2
30-07-2007	15:16	Monday	31-07-2007	23:32	Tuesday	2
02-08-2007	09:42	Thursday	02-08-2007	12:10	Thursday	1
22-08-2007	14:04	Wednesday	23-08-2007	00:35	Thursday	2
25-08-2007	12:49	Saturday	27-08-2007	15:51	Monday	3
02-09-2007	14:21	Sunday	03-09-2007	19:23	Monday	2
22-09-2007	09:50	Saturday	23-09-2007	13:46	Sunday	2
22-10-2007	01:45	Monday	23-10-2007	20:49	Tuesday	2
02-11-2007	17:58	Friday	03-11-2007	19:57	Saturday	2
09-11-2007	13:30	Friday	09-11-2007	19:56	Friday	1
15-11-2007	09:24	Thursday	17-11-2007	15:27	Saturday	3
18-11-2007	23:28	Sunday	19-11-2007	22:50	Monday	2
29-11-2007	09:35	Thursday	29-11-2007	23:11	Thursday	1
01-12-2007	16:48	Saturday	04-12-2007	15:25	Tuesday	4
21-12-2007	14:15	Friday	22-12-2007	12:07	Saturday	2
31-12-2007	18:29	Monday	31-12-2007	22:47	Monday	1
07-01-2008	15:12	Monday	08-01-2008	22:58	Tuesday	2
12-01-2008	15:45	Saturday	13-01-2008	12:11	Sunday	2
16-01-2008	22:56	Wednesday	17-01-2008	19:30	Thursday	2
21-01-2008	18:55	Monday	23-01-2008	17:29	Wednesday	10
23-01-2008	23:36	Wednesday	30-01-2008	17:12	Wednesday	
03-02-2008	17:25	Sunday	04-02-2008	01:12	Monday	2

(2016-17) VOLUME 31 INLAND REVENUE BOARD OF REVIEW DECISIONS

Arrival at Hong Kong			Departure from Hong Kong			No. of days in Hong Kong
Date	Time	Day of week	Date	Time	Day of week	
22-02-2008	08:15	Friday	23-02-2008	21:14	Saturday	2
28-02-2008	13:06	Thursday	29-02-2008	20:30	Friday	2
19-03-2008	09:42	Wednesday	20-03-2008	17:16	Thursday	2
Total						81

## (2016-17) VOLUME 31 INLAND REVENUE BOARD OF REVIEW DECISIONS

2008/09

Arrival at Hong Kong			Departure from Hong Kong			No. of days in Hong Kong
Date	Time	Day of week	Date	Time	Day of week	
01-04-2008	01:25	Tuesday	03-04-2008	23:20	Thursday	3
15-04-2008	10:58	Tuesday	16-04-2008	16:06	Wednesday	2
02-05-2008	23:20	Friday	04-05-2008	21:39	Sunday	3
13-05-2008	14:07	Tuesday	14-05-2008	22:36	Wednesday	2
01-06-2008	11:45	Sunday	02-06-2008	16:23	Monday	2
08-06-2008	12:14	Sunday	08-06-2008	18:22	Sunday	1
26-06-2008	13:23	Thursday	29-06-2008	17:10	Sunday	4
23-07-2008	16:31	Wednesday	24-07-2008	14:47	Thursday	2
02-08-2008	11:12	Saturday	07-08-2008	18:18	Thursday	6
17-08-2008	12:39	Sunday	17-08-2008	22:39	Sunday	1
20-08-2008	12:24	Wednesday	21-08-2008	15:30	Thursday	2
13-09-2008	12:22	Saturday	15-09-2008	15:36	Monday	3
09-10-2008	14:16	Thursday	11-10-2008	19:38	Saturday	3
03-11-2008	15:44	Monday	06-11-2008	16:08	Thursday	4
12-11-2008	13:46	Wednesday	13-11-2008	20:06	Thursday	2
06-12-2008	13:18	Saturday	06-12-2008	23:13	Saturday	1
11-12-2008	12:07	Thursday	11-12-2008	18:29	Thursday	1
20-12-2008	13:38	Saturday	21-12-2008	18:27	Sunday	2
02-01-2009	12:23	Friday	02-01-2009	19:57	Friday	1
24-01-2009	13:28	Saturday	24-01-2009	23:39	Saturday	1
27-01-2009	12:47	Tuesday	27-01-2009	21:43	Tuesday	1
21-02-2009	11:02	Saturday	25-02-2009	19:08	Wednesday	5
07-03-2009	11:58	Saturday	08-03-2009	13:11	Sunday	2
20-03-2009	11:34	Friday	21-03-2009	15:06	Saturday	2
26-03-2009	13:19	Saturday	27-03-2009	17:42	Friday	2
Total						58

## (2016-17) VOLUME 31 INLAND REVENUE BOARD OF REVIEW DECISIONS

2009/10

Arrival at Hong Kong			Departure from Hong Kong			No. of days in Hong Kong
Date	Time	Day of week	Date	Time	Day of week	
02-05-2009	13:17	Saturday	04-05-2009	10:15	Monday	3
13-05-2009	12:33	Wednesday	14-05-2009	19:27	Thursday	2
31-05-2009	12:35	Sunday	01-06-2009	18:52	Monday	2
19-06-2009	12:07	Friday	20-06-2009	12:33	Saturday	2
14-07-2009	13:53	Tuesday	14-07-2009	22:31	Tuesday	1
28-07-2009	13:26	Tuesday	30-07-2009	12:44	Thursday	3
01-08-2009	21:54	Saturday	04-08-2009	15:48	Tuesday	4
14-08-2009	13:41	Friday	14-08-2009	22:11	Friday	1
06-09-2009	13:53	Sunday	08-09-2009	16:49	Tuesday	3
20-09-2009	18:23	Sunday	22-09-2009	18:10	Tuesday	3
23-09-2009	02:09	Wednesday	24-09-2009	12:33	Thursday	9
24-09-2009	18:12	Thursday	01-10-2009	13:35	Thursday	
04-10-2009	13:09	Sunday	04-10-2009	22:40	Sunday	1
09-10-2009	14:53	Friday	09-10-2009	22:45	Friday	1
01-11-2009	11:59	Sunday	03-11-2009	16:22	Tuesday	3
06-11-2009	14:49	Friday	07-11-2009	15:42	Saturday	2
13-11-2009	12:51	Friday	13-11-2009	17:42	Friday	1
20-11-2009	14:45	Friday	21-11-2009	16:14	Saturday	2
25-11-2009	23:07	Wednesday	27-11-2009	14:57	Friday	3
07-12-2009	14:05	Monday	08-12-2009	15:28	Tuesday	2
17-12-2009	15:04	Thursday	20-12-2009	20:04	Sunday	4
03-01-2010	15:37	Sunday	05-01-2010	16:08	Tuesday	3
24-01-2010	16:46	Sunday	26-01-2010	17:57	Tuesday	3
29-01-2010	12:06	Friday	01-02-2010	15:06	Monday	4
03-02-2010	13:13	Wednesday	03-02-2010	21:35	Wednesday	1
11-02-2010	12:01	Thursday	11-02-2010	23:26	Thursday	1
01-03-2010	11:45	Monday	08-03-2010	12:28	Monday	8
15-03-2010	14:19	Monday	16-03-2010	16:51	Tuesday	2
30-03-2010	18:20	Tuesday	-	-	-	2 <sup>Note (2)</sup>
Total						76

## (2016-17) VOLUME 31 INLAND REVENUE BOARD OF REVIEW DECISIONS

2010/11

Arrival at Hong Kong			Departure from Hong Kong			No. of days in Hong Kong
Date	Time	Day of week	Date	Time	Day of week	
-	-	-	02-04-2010	19:26	Friday	2 <sup>Note (1)</sup>
03-04-2010	-	Saturday	05-04-2010	15:10	Monday	3
09-05-2010	13:13	Sunday	12-05-2010	18:30	Wednesday	4
27-05-2010	11:26	Thursday	27-05-2010	19:35	Thursday	1
31-05-2010	9:42	Monday	01-06-2010	16:01	Tuesday	3
01-06-2010	19:02	Tuesday	02-06-2010	18:20	Wednesday	
09-06-2010	10:56	Wednesday	10-06-2010	14:38	Thursday	2
25-06-2010	11:58	Friday	26-06-2010	15:02	Saturday	2
05-08-2010	20:41	Thursday	07-08-2010	9:34	Saturday	3
15-08-2010	13:54	Sunday	16-08-2010	15:56	Monday	2
02-09-2010	13:53	Thursday	03-09-2010	18:36	Friday	2
10-09-2010	11:44	Friday	10-09-2010	18:23	Friday	1
19-09-2010	13:26	Sunday	19-09-2010	22:11	Sunday	1
14-10-2010	19:47	Thursday	15-10-2010	20:30	Friday	2
29-10-2010	13:15	Friday	30-10-2010	17:04	Saturday	2
25-11-2010	19:38	Thursday	27-11-2010	17:35	Saturday	3
15-12-2010	18:06	Wednesday	16-12-2010	17:08	Thursday	2
03-01-2011	8:27	Monday	03-01-2011	17:32	Monday	1
14-01-2011	13:07	Friday	15-01-2011	17:51	Saturday	2
29-01-2011	14:28	Saturday	29-01-2011	22:29	Saturday	1
19-02-2011	14:15	Saturday	21-02-2011	16:05	Monday	3
09-03-2011	8:36	Wednesday	09-03-2011	23:05	Wednesday	1
15-03-2011	12:51	Tuesday	15-03-2011	19:11	Tuesday	1
Total						44

## (2016-17) VOLUME 31 INLAND REVENUE BOARD OF REVIEW DECISIONS

2011/12

Arrival at Hong Kong			Departure from Hong Kong			No. of days in Hong Kong
Date	Time	Day of week	Date	Time	Day of week	
26-05-2011	14:06	Thursday	26-05-2011	22:50	Thursday	1
06-06-2011	13:38	Monday	07-06-2011	19:08	Tuesday	2
17-06-2011	14:07	Friday	18-06-2011	11:41	Saturday	2
24-06-2011	14:50	Friday	24-06-2011	20:18	Friday	1
27-06-2011	18:11	Monday	28-06-2011	16:58	Tuesday	2
10-07-2011	12:36	Sunday	11-07-2011	19:36	Monday	2
12-08-2011	13:42	Friday	13-08-2011	13:32	Saturday	2
21-08-2011	11:15	Sunday	21-08-2011	16:47	Sunday	1
09-09-2011	12:30	Friday	09-09-2011	22:36	Friday	1
15-09-2011	12:34	Thursday	18-09-2011	15:17	Sunday	4
15-10-2011	12:18	Saturday	21-10-2011	13:14	Friday	7
31-10-2011	18:14	Monday	02-11-2011	22:16	Wednesday	3
12-11-2011	18:34	Saturday	14-11-2011	14:56	Monday	3
23-11-2011	15:21	Wednesday	25-11-2011	22:25	Friday	3
04-12-2011	23:49	Sunday	08-12-2011	14:21	Thursday	5
18-12-2011	16:24	Sunday	20-12-2011	19:13	Tuesday	3
27-12-2011	23:45	Tuesday	28-12-2011	14:52	Wednesday	2
15-01-2012	15:45	Sunday	16-01-2012	21:41	Monday	2
02-02-2012	12:24	Thursday	04-02-2012	15:01	Saturday	3
10-02-2012	12:54	Friday	11-02-2012	14:34	Saturday	2
13-02-2012	20:28	Monday	28-02-2012	12:34	Tuesday	16
09-03-2012	12:04	Friday	11-03-2012	9:58	Sunday	3
18-03-2012	17:01	Sunday	20-03-2012	12:00	Tuesday	3
23-03-2012	12:01	Friday	24-03-2012	11:51	Saturday	2
27-03-2012	20:26	Tuesday	28-03-2012	16:27	Wednesday	2
Total						77



## (2016-17) VOLUME 31 INLAND REVENUE BOARD OF REVIEW DECISIONS

2012/13

Arrival at Hong Kong			Departure from Hong Kong			No. of days in Hong Kong
Date	Time	Day of week	Date	Time	Day of week	
02-04-2012	11:46	Monday	03-04-2012	11:46	Tuesday	2
13-04-2012	11:47	Friday	15-04-2012	11:49	Sunday	3
11-05-2012	13:16	Friday	13-05-2012	11:50	Sunday	3
15-06-2012	13:37	Friday	18-06-2012	16:48	Monday	4
27-06-2012	15:36	Wednesday	28-06-2012	14:52	Thursday	2
19-07-2012	14:36	Thursday	21-07-2012	14:54	Saturday	3
08-08-2012	14:34	Wednesday	09-08-2012	18:33	Thursday	2
17-08-2012	21:33	Friday	20-08-2012	14:21	Monday	4
31-08-2012	13:01	Friday	01-09-2012	8:08	Saturday	5
01-09-2012	19:23	Saturday	03-09-2012	14:37	Monday	
03-09-2012	21:49	Monday	04-09-2012	16:09	Tuesday	
06-09-2012	19:32	Thursday	07-09-2012	15:20	Friday	2
24-09-2012	13:29	Monday	29-09-2012	8:17	Saturday	7
29-09-2012	19:24	Saturday	30-09-2012	14:38	Sunday	
04-10-2012	18:07	Thursday	05-10-2012	15:03	Friday	2
09-10-2012	12:51	Tuesday	27-10-2012	12:43	Saturday	19
13-11-2012	18:27	Tuesday	15-11-2012	10:14	Thursday	3
02-12-2012	17:52	Sunday	03-12-2012	16:23	Monday	3
03-12-2012	21:17	Monday	04-12-2012	13:06	Tuesday	
05-12-2012	14:43	Wednesday	06-12-2012	16:32	Thursday	3
06-12-2012	18:31	Thursday	07-12-2012	11:27	Friday	
07-12-2012	12:41	Friday	07-12-2012	17:11	Friday	
08-12-2012	9:34	Saturday	08-12-2012	20:17	Saturday	1
10-12-2012	11:37	Monday	19-12-2012	10:39	Wednesday	10
24-12-2012	11:36	Monday	25-12-2012	12:09	Tuesday	2
07-01-2013	11:33	Monday	08-01-2013	17:58	Tuesday	2
21-01-2013	11:39	Monday	22-01-2013	15:00	Tuesday	2
06-02-2013	18:12	Wednesday	08-02-2013	18:31	Friday	3
28-02-2013	19:37	Saturday	28-02-2013	19:43	Thursday	6
28-02-2013	20:35	Saturday	05-03-2013	10:53	Tuesday	
27-03-2013	16:57	Wednesday	-	-	-	5 <sup>Note (2)</sup>
Total						98

## (2016-17) VOLUME 31 INLAND REVENUE BOARD OF REVIEW DECISIONS

2013/14

Arrival at Hong Kong			Departure from Hong Kong			No. of days in Hong Kong
Date	Time	Day of week	Date	Time	Day of week	
-	-	-	07-04-2013	11:34	Sunday	7 <sup>Note (1)</sup>
21-04-2013	18:31	Sunday	22-04-2013	15:27	Monday	5
22-04-2013	16:53	Monday	25-04-2013	11:43	Thursday	
06-05-2013	13:15	Monday	07-05-2013	14:10	Tuesday	2
16-06-2013	16:37	Sunday	17-06-2013	16:23	Monday	2
28-06-2013	11:43	Friday	02-07-2013	12:07	Tuesday	8
02-07-2013	20:38	Tuesday	05-07-2013	12:26	Friday	
18-07-2013	16:46	Thursday	23-07-2013	17:57	Tuesday	6
29-07-2013	17:48	Monday	30-07-2013	18:03	Tuesday	2
18-08-2013	0:05	Sunday	25-08-2013	14:30	Sunday	8
19-09-2013	13:15	Thursday	20-09-2013	17:16	Friday	2
25-09-2013	19:35	Wednesday	26-09-2013	18:22	Thursday	2
06-10-2013	17:05	Sunday	09-10-2013	12:02	Wednesday	8
09-10-2013	16:35	Wednesday	12-10-2013	9:38	Saturday	
12-10-2013	18:35	Saturday	13-10-2013	8:59	Sunday	
22-10-2013	14:03	Tuesday	23-10-2013	20:02	Wednesday	2
31-10-2013	11:20	Thursday	01-11-2013	11:49	Friday	2
22-11-2013	19:46	Friday	25-11-2013	11:49	Monday	4
03-12-2013	13:23	Tuesday	05-12-2013	15:05	Thursday	3
13-12-2013	12:52	Friday	13-12-2013	19:14	Friday	1
21-12-2013	15:05	Saturday	22-12-2013	20:07	Sunday	2
06-01-2014	23:44	Monday	09-01-2014	17:28	Thursday	4
19-01-2014	3:05	Sunday	20-01-2014	14:42	Monday	2
23-01-2014	22:11	Thursday	25-01-2014	22:54	Saturday	3
05-02-2014	22:22	Wednesday	07-02-2014	15:40	Friday	3
11-02-2014	13:06	Tuesday	11-02-2014	18:50	Tuesday	1
14-02-2014	19:47	Friday	17-02-2014	12:15	Monday	4
13-03-2014	13:51	Thursday	14-03-2014	10:55	Friday	2
17-03-2014	18:11	Monday	19-03-2014	15:57	Wednesday	3
Total						88

Note: (1) The Father arrived at Hong Kong before the first day of the relevant year of assessment. He is thus accepted as having stayed in Hong Kong for the period from that day up to the day of his departure from Hong Kong.

(2) The Father did not depart from Hong Kong as at the last day of the relevant year of assessment. He is thus accepted as having stayed in Hong Kong for the period from the day of his arrival up to that day.

## (2016-17) VOLUME 31 INLAND REVENUE BOARD OF REVIEW DECISIONS

**Appendix B****The Mother's stays in Hong Kong during the years of assessment 2001/02 to 2013/14**2001/02

Arrival at Hong Kong			Departure from Hong Kong			No. of days in Hong Kong
Date	Time	Day of week	Date	Time	Day of week	
-	-	-	24-04-2001	08:50	Tuesday	24 <sup>Note (1)</sup>
25-04-2001	16:30	Wednesday	01-05-2001	08:07	Tuesday	7
05-05-2001	14:45	Saturday	31-05-2001	11:59	Thursday	27
01-06-2001	14:25	Friday	12-06-2001	08:23	Tuesday	30
12-06-2001	19:42	Tuesday	30-06-2001	08:03	Saturday	
03-07-2001	16:34	Tuesday	17-07-2001	07:16	Tuesday	15
18-07-2001	17:58	Wednesday	02-08-2001	12:34	Thursday	16
03-08-2001	17:00	Friday	07-08-2001	19:43	Tuesday	5
08-08-2001	05:12	Wednesday	22-08-2001	07:30	Wednesday	21
22-08-2001	18:52	Wednesday	28-08-2001	19:53	Tuesday	
29-08-2001	16:20	Wednesday	15-09-2001	10:56	Saturday	18
16-09-2001	16:11	Sunday	10-10-2001	18:53	Wednesday	25
11-10-2001	19:05	Thursday	12-10-2001	19:48	Friday	2
15-10-2001	10:10	Monday	23-10-2001	14:16	Tuesday	9
24-10-2001	14:31	Wednesday	13-11-2001	07:54	Tuesday	21
14-11-2001	17:32	Wednesday	04-12-2001	15:21	Tuesday	82
04-12-2001	21:35	Tuesday	06-01-2002	16:21	Sunday	
06-01-2002	17:42	Sunday	03-02-2002	15:57	Sunday	
05-02-2002	15:29	Tuesday	14-02-2002	10:32	Thursday	10
16-02-2002	16:00	Saturday	-	-	-	44 <sup>Note (2)</sup>
Total						356

## (2016-17) VOLUME 31 INLAND REVENUE BOARD OF REVIEW DECISIONS

2002/03

Arrival at Hong Kong			Departure from Hong Kong			No. of days in Hong Kong
Date	Time	Day of week	Date	Time	Day of week	
-	-	-	16-04-2002	09:14	Tuesday	16 <sup>Note (1)</sup>
17-04-2002	14:01	Wednesday	27-04-2002	08:12	Saturday	11
28-04-2002	19:19	Sunday	14-05-2002	18:30	Tuesday	17
15-05-2002	14:48	Wednesday	22-06-2002	08:30	Saturday	39
23-06-2002	23:07	Sunday	03-07-2002	19:17	Wednesday	11
04-07-2002	N/A	Thursday	19-07-2002	13:04	Friday	16
20-07-2002	20:22	Saturday	13-08-2002	18:29	Tuesday	25
14-08-2002	20:34	Wednesday	03-09-2002	15:27	Tuesday	21
05-09-2002	12:20	Thursday	23-09-2002	07:17	Monday	19
30-09-2002	19:42	Monday	10-10-2002	14:41	Thursday	11
11-10-2002	15:36	Friday	13-10-2002	08:56	Sunday	3
14-10-2002	16:34	Monday	23-11-2002	09:34	Saturday	41
26-11-2002	20:19	Tuesday	22-01-2003	12:34	Wednesday	58
23-01-2003	16:11	Thursday	14-02-2003	07:49	Friday	23
15-02-2003	18:52	Saturday	19-02-2003	17:24	Wednesday	5
20-02-2003	18:18	Thursday	26-02-2003	18:56	Wednesday	7
27-02-2003	14:33	Thursday	-	-	-	33 <sup>Note (2)</sup>
Total						356

## (2016-17) VOLUME 31 INLAND REVENUE BOARD OF REVIEW DECISIONS

2003/04

Arrival at Hong Kong			Departure from Hong Kong			No. of days in Hong Kong
Date	Time	Day of week	Date	Time	Day of week	
-	-	-	02-05-2003	16:50	Friday	32 <sup>Note (1)</sup>
03-05-2003	20:26	Saturday	31-05-2003	15:27	Saturday	29
03-06-2003	23:03	Tuesday	08-06-2003	07:54	Sunday	6
18-06-2003	17:36	Wednesday	20-06-2003	13:01	Friday	3
23-06-2003	15:39	Monday	26-06-2003	19:24	Thursday	4
30-06-2003	17:22	Monday	05-07-2003	19:27	Saturday	6
09-07-2003	11:25	Wednesday	10-07-2003	14:17	Thursday	2
14-07-2003	21:15	Monday	18-07-2003	16:35	Friday	5
20-07-2003	18:58	Sunday	06-08-2003	15:31	Wednesday	18
12-08-2003	16:26	Tuesday	17-08-2003	09:00	Sunday	6
19-08-2003	21:09	Tuesday	23-08-2003	13:09	Saturday	5
24-08-2003	16:42	Sunday	13-09-2003	19:18	Saturday	21
15-09-2003	21:15	Monday	18-09-2003	13:36	Thursday	4
21-09-2003	22:45	Sunday	25-09-2003	10:59	Thursday	5
28-09-2003	16:42	Sunday	30-09-2003	19:36	Tuesday	3
01-10-2003	02:19	Wednesday	17-10-2003	14:35	Friday	17
21-10-2003	22:06	Tuesday	24-10-2003	09:49	Friday	4
31-10-2003	16:26	Friday	03-11-2003	16:38	Monday	4
09-11-2003	16:20	Sunday	15-11-2003	21:08	Saturday	7
16-11-2003	05:11	Sunday	18-11-2003	16:13	Tuesday	3
25-11-2003	11:19	Tuesday	27-11-2003	19:23	Thursday	3
03-12-2003	14:34	Wednesday	11-12-2003	21:16	Thursday	9
14-12-2003	19:17	Sunday	23-12-2003	19:40	Tuesday	10
24-12-2003	15:13	Wednesday	02-01-2004	18:11	Friday	10
05-01-2004	15:38	Monday	12-01-2004	20:42	Monday	8
13-01-2004	13:11	Tuesday	14-01-2004	19:52	Wednesday	2
15-01-2004	19:15	Thursday	19-01-2004	11:50	Monday	5
20-01-2004	00:43	Tuesday	22-01-2004	03:21	Thursday	3
23-01-2004	16:44	Friday	03-02-2004	16:40	Tuesday	12
08-02-2004	23:40	Sunday	11-02-2004	21:35	Wednesday	4
16-02-2004	12:12	Monday	18-02-2004	17:13	Wednesday	3
20-02-2004	17:28	Friday	24-02-2004	17:54	Tuesday	5
26-02-2004	14:09	Thursday	26-02-2004	19:09	Thursday	1
02-03-2004	11:13	Tuesday	03-03-2004	08:28	Wednesday	2

(2016-17) VOLUME 31 INLAND REVENUE BOARD OF REVIEW DECISIONS

Arrival at Hong Kong			Departure from Hong Kong			No. of days in Hong Kong
Date	Time	Day of week	Date	Time	Day of week	
10-03-2004	13:47	Wednesday	12-03-2004	17:37	Friday	3
17-03-2004	23:34	Wednesday	19-03-2004	12:08	Friday	3
24-03-2004	16:55	Wednesday	-	-	-	8 <sup>Note (2)</sup>
Total						275

## (2016-17) VOLUME 31 INLAND REVENUE BOARD OF REVIEW DECISIONS

2004/05

Arrival at Hong Kong			Departure from Hong Kong			No. of days in Hong Kong
Date	Time	Day of week	Date	Time	Day of week	
-	-	-	24-04-2004	10:37	Saturday	24 <sup>Note (1)</sup>
08-05-2004	15:48	Saturday	21-05-2004	16:06	Friday	14
01-06-2004	13:18	Tuesday	04-06-2004	10:19	Friday	4
17-06-2004	15:53	Thursday	23-06-2004	14:03	Wednesday	7
24-06-2004	13:36	Thursday	25-06-2004	14:38	Friday	2
02-07-2004	10:41	Friday	03-07-2004	01:03	Saturday	2
08-07-2004	10:52	Thursday	10-07-2004	16:35	Saturday	3
17-07-2004	18:59	Saturday	22-07-2004	13:28	Thursday	6
27-07-2004	16:04	Tuesday	11-08-2004	17:34	Wednesday	16
13-08-2004	01:08	Friday	14-08-2004	00:39	Saturday	2
16-08-2004	11:20	Monday	20-08-2004	20:15	Friday	5
30-08-2004	12:36	Monday	01-09-2004	16:10	Wednesday	3
09-09-2004	09:11	Thursday	11-09-2004	15:22	Saturday	3
12-09-2004	18:12	Sunday	14-09-2004	14:44	Tuesday	3
16-09-2004	09:07	Thursday	16-09-2004	21:31	Thursday	1
20-09-2004	09:11	Monday	21-09-2004	18:13	Tuesday	2
23-09-2004	09:04	Wednesday	23-09-2004	23:26	Thursday	1
28-09-2004	09:03	Tuesday	28-09-2004	13:28	Tuesday	1
02-10-2004	18:23	Saturday	03-10-2004	08:32	Sunday	2
09-10-2004	20:51	Saturday	10-10-2004	16:34	Sunday	2
14-10-2004	10:07	Thursday	14-10-2004	22:00	Thursday	1
31-10-2004	12:19	Sunday	01-11-2004	11:25	Monday	2
20-11-2004	16:07	Saturday	21-11-2004	18:37	Sunday	2
30-11-2004	17:42	Tuesday	01-12-2004	19:10	Wednesday	2
07-12-2004	18:20	Tuesday	07-12-2004	23:30	Tuesday	1
17-12-2004	12:03	Friday	18-12-2004	17:30	Saturday	2
04-01-2005	11:57	Tuesday	04-01-2005	17:56	Tuesday	1
11-01-2005	12:11	Tuesday	11-01-2005	17:11	Tuesday	1
12-01-2005	11:59	Wednesday	14-01-2005	19:59	Friday	3
21-01-2005	13:57	Friday	22-01-2005	16:48	Saturday	2
25-01-2005	18:09	Tuesday	28-01-2005	14:52	Friday	4
10-02-2005	08:26	Thursday	13-02-2005	21:47	Sunday	4
15-02-2005	16:58	Tuesday	16-02-2005	13:05	Wednesday	2
24-02-2005	11:04	Thursday	25-02-2005	16:14	Friday	2

(2016-17) VOLUME 31 INLAND REVENUE BOARD OF REVIEW DECISIONS

Arrival at Hong Kong			Departure from Hong Kong			No. of days in Hong Kong
Date	Time	Day of week	Date	Time	Day of week	
01-03-2005	14:26	Tuesday	02-03-2005	00:10	Wednesday	2
13-03-2005	15:57	Sunday	14-03-2005	18:42	Monday	2
Total						136



## (2016-17) VOLUME 31 INLAND REVENUE BOARD OF REVIEW DECISIONS

2005/06

Arrival at Hong Kong			Departure from Hong Kong			No. of days in Hong Kong
Date	Time	Day of week	Date	Time	Day of week	
01-04-2005	16:54	Friday	02-04-2005	17:19	Saturday	2
18-04-2005	15:21	Monday	18-04-2005	20:06	Monday	1
03-05-2005	13:10	Tuesday	04-05-2005	20:25	Wednesday	2
24-05-2005	14:41	Tuesday	25-05-2005	17:10	Wednesday	2
08-06-2005	16:11	Wednesday	09-06-2005	19:59	Thursday	2
16-06-2005	12:13	Thursday	17-06-2005	12:48	Friday	2
30-06-2005	13:17	Thursday	30-06-2005	21:54	Thursday	1
08-08-2005	15:54	Monday	10-08-2005	19:07	Wednesday	3
01-09-2005	12:35	Thursday	02-09-2005	12:48	Friday	2
08-09-2005	12:03	Thursday	08-09-2005	20:39	Thursday	1
16-09-2005	14:49	Friday	17-09-2005	10:35	Saturday	2
20-09-2005	19:11	Tuesday	22-09-2005	18:13	Thursday	3
12-10-2005	20:29	Wednesday	13-10-2005	19:37	Thursday	2
25-11-2005	10:41	Friday	25-11-2005	20:50	Friday	1
01-12-2005	14:41	Thursday	01-12-2005	21:01	Thursday	1
22-12-2005	12:07	Thursday	22-12-2005	20:13	Thursday	1
11-01-2006	11:14	Wednesday	11-01-2006	23:04	Wednesday	1
18-01-2006	22:14	Wednesday	19-01-2006	20:38	Thursday	2
22-01-2006	12:31	Sunday	22-01-2006	23:32	Sunday	1
10-02-2006	11:33	Friday	12-02-2006	17:24	Sunday	3
16-02-2006	12:47	Thursday	16-02-2006	19:39	Thursday	1
03-03-2006	13:20	Friday	03-03-2006	20:38	Friday	1
09-03-2006	11:56	Thursday	09-03-2006	23:02	Thursday	1
17-03-2006	11:46	Friday	17-03-2006	21:03	Friday	1
Total						39

## (2016-17) VOLUME 31 INLAND REVENUE BOARD OF REVIEW DECISIONS

2006/07

Arrival at Hong Kong			Departure from Hong Kong			No. of days in Hong Kong
Date	Time	Day of week	Date	Time	Day of week	
11-05-2006	11:45	Thursday	12-05-2006	00:02	Friday	2
28-05-2006	13:01	Sunday	29-05-2006	10:38	Monday	2
01-06-2006	18:55	Thursday	02-06-2006	22:54	Friday	2
05-06-2006	18:36	Monday	07-06-2006	16:17	Wednesday	3
12-07-2006	22:31	Wednesday	15-07-2006	16:33	Saturday	4
04-08-2006	12:21	Friday	06-08-2006	19:24	Sunday	3
15-08-2006	15:54	Tuesday	17-08-2006	18:20	Thursday	3
31-08-2006	10:49	Thursday	01-09-2006	17:01	Friday	2
11-09-2006	17:04	Monday	13-09-2006	15:25	Wednesday	3
27-09-2006	19:38	Wednesday	29-09-2006	21:25	Friday	3
05-10-2006	18:34	Thursday	07-10-2006	16:28	Saturday	3
09-10-2006	17:37	Monday	11-10-2006	11:52	Wednesday	3
22-10-2006	16:45	Sunday	24-10-2006	12:09	Tuesday	3
21-11-2006	12:19	Tuesday	22-11-2006	15:22	Wednesday	2
29-11-2006	17:37	Wednesday	30-11-2006	13:46	Thursday	2
21-12-2006	11:51	Thursday	21-12-2006	22:58	Thursday	1
23-12-2006	15:42	Saturday	23-12-2006	23:18	Sunday	1
05-01-2007	10:57	Friday	05-01-2007	20:10	Friday	1
10-01-2007	16:28	Wednesday	10-01-2007	22:12	Wednesday	1
17-01-2007	23:50	Wednesday	19-01-2007	01:30	Friday	3
29-01-2007	19:46	Monday	30-01-2007	21:10	Tuesday	2
08-02-2007	15:09	Thursday	09-02-2007	23:02	Friday	2
25-02-2007	18:02	Sunday	26-02-2007	18:19	Monday	2
29-03-2007	13:03	Thursday	30-03-2007	19:25	Friday	2
Total						55

## (2016-17) VOLUME 31 INLAND REVENUE BOARD OF REVIEW DECISIONS

2007/08

Arrival at Hong Kong			Departure from Hong Kong			No. of days in Hong Kong
Date	Time	Day of week	Date	Time	Day of week	
11-04-2007	12:43	Wednesday	12-04-2007	19:19	Thursday	2
17-04-2007	11:12	Tuesday	17-04-2007	22:59	Tuesday	1
23-04-2007	11:56	Monday	23-04-2007	23:34	Monday	1
03-05-2007	13:19	Thursday	04-05-2007	20:20	Friday	2
17-05-2007	13:33	Thursday	19-05-2007	13:09	Saturday	3
22-05-2007	00:52	Tuesday	22-05-2007	20:27	Tuesday	1
26-05-2007	13:16	Saturday	30-05-2007	18:34	Wednesday	5
03-06-2007	12:18	Sunday	04-06-2007	04:58	Monday	2
07-06-2007	15:39	Thursday	09-06-2007	17:48	Saturday	3
12-06-2007	09:59	Tuesday	12-06-2007	20:36	Tuesday	1
14-06-2007	16:48	Thursday	18-06-2007	13:07	Monday	6
18-06-2007	21:53	Monday	19-06-2007	00:32	Tuesday	
21-06-2007	11:58	Thursday	21-06-2007	18:57	Thursday	1
30-06-2007	10:15	Saturday	01-07-2007	16:16	Sunday	2
03-07-2007	21:40	Tuesday	04-07-2007	19:18	Wednesday	2
08-07-2007	16:09	Sunday	09-07-2007	18:25	Monday	2
16-07-2007	13:41	Monday	17-07-2007	18:54	Tuesday	2
30-07-2007	15:16	Monday	31-07-2007	23:32	Tuesday	2
02-08-2007	09:42	Thursday	02-08-2007	12:42	Thursday	1
16-08-2007	11:14	Thursday	16-08-2007	19:20	Thursday	1
22-08-2007	14:05	Wednesday	23-08-2007	00:35	Thursday	2
25-08-2007	12:49	Saturday	27-08-2007	15:51	Monday	3
02-09-2007	14:21	Sunday	03-09-2007	19:23	Monday	2
22-09-2007	09:50	Saturday	23-09-2007	13:46	Sunday	2
19-10-2007	12:15	Friday	23-10-2007	20:49	Tuesday	5
02-11-2007	17:57	Friday	03-11-2007	19:57	Saturday	2
09-11-2007	13:30	Friday	09-11-2007	19:56	Friday	1
15-11-2007	09:18	Thursday	17-11-2007	15:26	Saturday	3
18-11-2007	23:28	Sunday	19-11-2007	22:50	Monday	2
29-11-2007	09:34	Thursday	29-11-2007	23:11	Thursday	1
01-12-2007	16:48	Saturday	04-12-2007	15:24	Tuesday	4
21-12-2007	14:15	Friday	22-12-2007	12:06	Saturday	2
31-12-2007	18:29	Monday	31-12-2007	22:47	Monday	1
07-01-2008	15:12	Monday	08-01-2008	22:58	Tuesday	2

## (2016-17) VOLUME 31 INLAND REVENUE BOARD OF REVIEW DECISIONS

Arrival at Hong Kong			Departure from Hong Kong			No. of days in Hong Kong
Date	Time	Day of week	Date	Time	Day of week	
12-01-2008	15:44	Saturday	13-01-2008	12:11	Sunday	2
16-01-2008	22:55	Wednesday	17-01-2008	19:30	Thursday	2
25-01-2008	13:31	Friday	30-01-2008	17:12	Wednesday	6
31-01-2008	00:37	Thursday	04-02-2008	01:11	Monday	5
11-02-2008	14:30	Monday	12-02-2008	17:43	Tuesday	2
22-02-2008	08:15	Friday	23-02-2008	21:14	Saturday	2
28-02-2008	13:05	Thursday	29-02-2008	20:30	Friday	2
06-03-2008	11:03	Thursday	06-03-2008	17:33	Thursday	1
19-03-2008	09:42	Sunday	20-03-2008	17:16	Thursday	2
31-03-2008	17:27	Monday	-	-	-	1 <sup>Note (2)</sup>
Total						97

## (2016-17) VOLUME 31 INLAND REVENUE BOARD OF REVIEW DECISIONS

2008/09

Arrival at Hong Kong			Departure from Hong Kong			No. of days in Hong Kong
Date	Time	Day of week	Date	Time	Day of week	
-	-	-	03-04-2008	23:19	Thursday	3 <sup>Note (1)</sup>
15-04-2008	10:35	Tuesday	16-04-2008	20:36	Wednesday	3
16-04-2008	22:15	Wednesday	17-04-2008	13:02	Thursday	
02-05-2008	23:20	Friday	04-05-2008	21:39	Sunday	3
13-05-2008	13:25	Tuesday	14-05-2008	22:36	Wednesday	2
01-06-2008	11:44	Sunday	01-06-2008	18:17	Sunday	1
07-06-2008	21:28	Saturday	08-06-2008	18:22	Sunday	2
26-06-2008	13:05	Thursday	26-06-2008	19:00	Thursday	1
29-06-2008	09:49	Sunday	29-06-2008	17:10	Sunday	1
23-07-2008	16:31	Wednesday	24-07-2008	14:47	Thursday	2
03-08-2008	14:09	Sunday	07-08-2008	18:16	Thursday	5
17-08-2008	12:38	Sunday	17-08-2008	22:39	Sunday	1
13-09-2008	12:22	Saturday	15-09-2008	15:36	Monday	3
09-10-2008	14:03	Thursday	11-10-2008	19:38	Saturday	3
03-11-2008	15:33	Monday	06-11-2008	16:08	Thursday	4
12-11-2008	13:30	Wednesday	13-11-2008	20:06	Thursday	2
27-11-2008	13:06	Thursday	28-11-2008	08:11	Friday	2
06-12-2008	12:53	Saturday	06-12-2008	23:13	Saturday	1
11-12-2008	12:08	Thursday	11-12-2008	18:29	Thursday	1
20-12-2008	13:19	Saturday	21-12-2008	18:26	Sunday	2
02-01-2009	12:23	Friday	02-01-2009	19:57	Friday	1
08-01-2009	11:06	Thursday	08-01-2009	16:04	Thursday	1
24-01-2009	13:28	Saturday	24-01-2009	23:39	Saturday	1
27-01-2009	12:47	Tuesday	27-01-2009	21:43	Tuesday	1
21-02-2009	11:02	Saturday	25-02-2009	19:08	Wednesday	5
20-03-2009	11:33	Friday	21-03-2009	15:06	Saturday	2
23-03-2009	11:06	Monday	27-03-2009	17:42	Friday	5
Total						58

## (2016-17) VOLUME 31 INLAND REVENUE BOARD OF REVIEW DECISIONS

2009/10

Arrival at Hong Kong			Departure from Hong Kong			No. of days in Hong Kong
Date	Time	Day of week	Date	Time	Day of week	
23-04-2009	12:32	Thursday	23-04-2009	18:10	Thursday	1
30-04-2009	12:10	Thursday	04-05-2009	10:15	Monday	5
13-05-2009	12:20	Wednesday	14-05-2009	19:27	Thursday	2
31-05-2009	12:15	Sunday	01-06-2009	18:53	Monday	2
12-06-2009	11:26	Friday	12-06-2009	17:12	Friday	1
19-06-2009	12:07	Friday	20-06-2009	12:13	Saturday	2
25-06-2009	11:17	Thursday	25-06-2009	16:32	Thursday	1
14-07-2009	13:52	Tuesday	14-07-2009	22:31	Tuesday	1
29-07-2009	16:06	Wednesday	30-07-2009	12:44	Thursday	2
14-08-2009	13:05	Friday	14-08-2009	22:11	Friday	1
17-09-2009	11:33	Thursday	17-09-2009	18:47	Thursday	1
24-09-2009	15:20	Thursday	01-10-2009	13:35	Thursday	8
04-10-2009	13:09	Sunday	04-10-2009	22:40	Sunday	1
01-11-2009	11:58	Sunday	03-11-2009	16:21	Tuesday	3
06-11-2009	14:49	Friday	07-11-2009	15:42	Saturday	2
20-11-2009	14:45	Friday	21-11-2009	16:14	Saturday	2
25-11-2009	23:09	Wednesday	27-11-2009	14:56	Friday	3
07-12-2009	14:05	Monday	08-12-2009	15:27	Tuesday	2
17-12-2009	15:04	Thursday	20-12-2009	22:04	Sunday	4
03-01-2010	15:37	Sunday	05-01-2010	16:08	Tuesday	3
07-01-2010	11:04	Thursday	07-01-2010	17:04	Thursday	1
24-01-2010	16:37	Sunday	26-01-2010	17:57	Tuesday	3
29-01-2010	12:07	Friday	01-02-2010	15:06	Monday	4
03-02-2010	13:13	Wednesday	03-02-2010	21:34	Wednesday	1
11-02-2010	12:02	Thursday	11-02-2010	23:25	Thursday	1
01-03-2010	11:44	Monday	08-03-2010	12:27	Monday	8
15-03-2010	14:19	Monday	16-03-2010	16:51	Tuesday	2
30-03-2010	18:19	Tuesday	-	-	-	2 Note (2)
Total						69

## (2016-17) VOLUME 31 INLAND REVENUE BOARD OF REVIEW DECISIONS

2010/11

Arrival at Hong Kong			Departure from Hong Kong			No. of days in Hong Kong
Date	Time	Day of week	Date	Time	Day of week	
-	-	-	02-04-2010	19:26	Friday	2 <sup>Note (1)</sup>
03-04-2010	-	Saturday	05-04-2010	15:11	Monday	3
09-05-2010	13:11	Sunday	12-05-2010	18:29	Wednesday	4
27-05-2010	11:22	Thursday	27-05-2010	19:36	Thursday	1
09-06-2010	10:55	Wednesday	10-06-2010	14:38	Thursday	2
25-06-2010	11:57	Friday	26-06-2010	15:01	Saturday	2
05-08-2010	20:21	Thursday	16-08-2010	15:56	Monday	12
02-09-2010	13:52	Thursday	03-09-2010	18:36	Friday	2
10-09-2010	11:37	Friday	10-09-2010	18:23	Friday	1
19-09-2010	13:26	Sunday	19-09-2010	22:22	Sunday	1
14-10-2010	19:47	Thursday	15-10-2010	20:30	Friday	2
29-10-2010	13:15	Friday	30-10-2010	17:04	Saturday	2
20-11-2010	13:34	Saturday	27-11-2010	17:35	Saturday	8
28-11-2010	22:18	Sunday	29-11-2010	17:56	Monday	2
15-12-2010	18:03	Wednesday	16-12-2010	17:07	Thursday	2
03-01-2011	8:27	Monday	03-01-2011	17:31	Monday	1
14-01-2011	13:08	Friday	15-01-2011	17:52	Saturday	2
29-01-2011	14:28	Saturday	29-01-2011	22:28	Saturday	1
19-02-2011	14:14	Saturday	21-02-2011	16:05	Monday	3
09-03-2011	8:29	Wednesday	09-03-2011	23:05	Wednesday	1
25-03-2011	12:00	Friday	25-03-2011	19:20	Friday	1
Total						55

## (2016-17) VOLUME 31 INLAND REVENUE BOARD OF REVIEW DECISIONS

2011/12

Arrival at Hong Kong			Departure from Hong Kong			No. of days in Hong Kong
Date	Time	Day of week	Date	Time	Day of week	
26-05-2011	14:06	Thursday	26-05-2011	22:50	Thursday	1
06-06-2011	13:38	Monday	07-06-2011	19:07	Tuesday	2
16-06-2011	12:06	Thursday	18-06-2011	11:41	Saturday	3
24-06-2011	14:50	Friday	24-06-2011	20:18	Friday	1
27-06-2011	18:11	Monday	28-06-2011	16:57	Tuesday	2
21-08-2011	11:15	Sunday	22-08-2011	16:46	Monday	2
09-09-2011	12:29	Friday	09-09-2011	22:35	Friday	1
31-10-2011	17:59	Monday	02-11-2011	22:16	Wednesday	3
12-11-2011	18:05	Saturday	14-11-2011	14:56	Monday	3
23-11-2011	15:21	Wednesday	25-11-2011	22:24	Friday	3
02-12-2011	11:26	Friday	02-12-2011	16:56	Friday	1
04-12-2011	23:49	Sunday	08-12-2011	14:20	Thursday	5
12-12-2011	22:19	Monday	15-12-2011	14:43	Thursday	4
18-12-2011	16:24	Sunday	20-12-2011	19:14	Tuesday	3
27-12-2011	23:45	Tuesday	28-12-2011	14:52	Wednesday	2
15-01-2012	15:45	Sunday	16-01-2012	21:41	Monday	2
02-02-2012	12:25	Thursday	04-02-2012	15:02	Saturday	3
10-02-2012	13:06	Friday	11-02-2012	14:33	Saturday	2
13-02-2012	20:28	Monday	28-02-2012	12:34	Tuesday	16
09-03-2012	12:04	Friday	11-03-2012	9:58	Sunday	3
18-03-2012	17:01	Sunday	20-03-2012	12:00	Tuesday	3
Total						65



## (2016-17) VOLUME 31 INLAND REVENUE BOARD OF REVIEW DECISIONS

2012/13

Arrival at Hong Kong			Departure from Hong Kong			No. of days in Hong Kong
Date	Time	Day of week	Date	Time	Day of week	
02-04-2012	11:45	Monday	03-04-2012	11:46	Tuesday	2
29-04-2012	19:41	Sunday	30-04-2012	14:31	Monday	2
11-05-2012	13:16	Friday	13-05-2012	11:50	Sunday	3
17-06-2012	12:04	Sunday	18-06-2012	16:48	Monday	2
27-06-2012	12:36	Wednesday	28-06-2012	14:52	Thursday	2
19-07-2012	14:37	Thursday	21-07-2012	14:54	Saturday	3
08-08-2012	14:34	Wednesday	09-08-2012	8:31	Thursday	2
17-08-2012	21:33	Friday	20-08-2012	14:21	Monday	4
31-08-2012	12:51	Friday	01-09-2012	8:08	Saturday	5
01-09-2012	19:22	Saturday	03-09-2012	15:42	Monday	
03-09-2012	16:49	Monday	04-09-2012	18:19	Tuesday	
24-09-2012	13:28	Monday	30-09-2012	14:38	Sunday	7
04-10-2012	18:06	Thursday	05-10-2012	15:03	Friday	2
10-10-2012	20:30	Wednesday	14-10-2012	16:01	Sunday	14
14-10-2012	17:14	Sunday	23-10-2012	11:21	Tuesday	
05-12-2012	14:42	Wednesday	06-12-2012	16:35	Thursday	3
06-12-2012	18:30	Thursday	07-12-2012	17:11	Friday	
08-12-2012	9:34	Saturday	08-12-2012	20:17	Saturday	1
10-12-2012	11:37	Monday	19-12-2012	10:40	Wednesday	10
26-12-2012	18:18	Wednesday	27-12-2012	17:56	Thursday	2
31-12-2012	12:03	Monday	31-12-2012	16:48	Monday	1
07-01-2013	11:33	Monday	08-01-2013	17:58	Tuesday	2
21-01-2013	11:39	Monday	22-01-2013	15:00	Tuesday	2
06-02-2013	18:12	Wednesday	08-02-2013	18:31	Friday	3
28-02-2013	20:36	Thursday	05-03-2013	10:54	Tuesday	6
11-03-2013	11:43	Monday	11-03-2013	18:04	Monday	1
27-03-2013	16:56	Wednesday	-	-	-	5 <sup>Note (2)</sup>
Total						84

## (2016-17) VOLUME 31 INLAND REVENUE BOARD OF REVIEW DECISIONS

2013/14

Arrival at Hong Kong			Departure from Hong Kong			No. of days in Hong Kong
Date	Time	Day of week	Date	Time	Day of week	
-	-	-	01-04-2013	14:13	Monday	1 <sup>Note (1)</sup>
21-04-2013	18:08	Sunday	25-04-2013	11:43	Thursday	5
06-05-2013	13:15	Monday	07-05-2013	14:10	Tuesday	2
16-06-2013	16:37	Sunday	17-06-2013	16:23	Monday	2
28-06-2013	11:43	Friday	02-07-2013	12:06	Tuesday	5
09-07-2013	17:59	Tuesday	10-07-2013	12:10	Wednesday	2
18-07-2013	16:46	Thursday	23-07-2013	17:57	Tuesday	6
29-07-2013	17:47	Monday	30-07-2013	18:03	Tuesday	2
23-08-2013	11:25	Friday	25-08-2013	14:30	Sunday	3
19-09-2013	13:14	Thursday	20-09-2013	17:15	Friday	2
25-09-2013	19:36	Wednesday	26-09-2013	18:21	Thursday	2
06-10-2013	17:04	Sunday	09-10-2013	12:02	Wednesday	4
22-10-2013	14:03	Tuesday	23-10-2013	20:02	Wednesday	2
31-10-2013	11:20	Thursday	01-11-2013	11:49	Friday	2
28-11-2013	17:10	Thursday	29-11-2013	12:14	Friday	2
03-12-2013	13:14	Tuesday	05-12-2013	15:05	Thursday	3
13-12-2013	12:53	Friday	13-12-2013	19:15	Friday	1
21-12-2013	15:05	Saturday	22-12-2013	20:07	Sunday	2
06-01-2014	23:44	Monday	09-01-2014	17:28	Thursday	4
19-01-2014	3:05	Sunday	20-01-2014	14:42	Monday	2
23-01-2014	22:11	Thursday	25-01-2014	22:54	Saturday	3
05-02-2014	22:16	Wednesday	07-02-2014	15:40	Friday	3
11-02-2014	13:06	Tuesday	11-02-2014	18:49	Tuesday	1
13-03-2014	13:51	Thursday	14-03-2014	10:55	Friday	2
17-03-2014	18:11	Monday	19-03-2014	15:57	Wednesday	3
Total						66

Note: (1) The Mother arrived at Hong Kong before the first day of the relevant year of assessment. She is thus accepted as having stayed in Hong Kong for the period from that day up to the day of her departure from Hong Kong.

(2) The Mother did not depart from Hong Kong as at the last day of the relevant year of assessment. She is thus accepted as having stayed in Hong Kong for the period from the day of her arrival up to that day.