

**Case No. D33/10**

**Salaries tax** – unrepresented taxpayers – Revenue’s submission to be disclosed in good time before the hearing.

Panel: Colin Cohen (chairman), Corinne Marie D’Almada Remedios and Andrea S Y Fong.

Date of hearing: 18 November 2010.

Date of decision: 8 December 2010.

The issue to be determined was whether a sum of money received by the taxpayer from his ex-employer upon termination of his employment should be chargeable to salaries tax. After the hearing commenced, the taxpayer was given an opportunity to consider and review the various written submissions and relevant authorities provided by the Revenue. The taxpayer then asked the Board for leave to withdraw his appeal.

Having regard to all circumstances, the Board was prepared to give him the necessary leave and in turn, the appeal was dismissed.

**Held:**

In future, it may be helpful, especially in cases concerning unrepresented taxpayers for the Revenue’s submissions to be disclosed in good time before the hearing so as to enable the taxpayers to consider carefully the Revenue’s position as well as being able to understand the authorities that were provided.

**Appeal dismissed.**

Taxpayer in person.

To Yee Man and Chan Wai Yee for the Commissioner of Inland Revenue.

**Decision:**

1. This is an appeal by the Taxpayer in respect of a Determination dated 22 June 2010 of the Acting Deputy-Commissioner of the Inland Revenue in respect of an assessment for salaries tax for 2007/08.
2. The issue before the Board was whether a sum of HK\$1,170,000 received by

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the Taxpayer from his ex-employer, Company A, upon termination of his employment should be chargeable to salaries tax.

3. After the hearing commenced, the Taxpayer was given an opportunity to consider and review the various written submissions prepared by Ms To Yee-man ('Ms To') and was also given the opportunity to read the relevant authorities that were provided by Ms To.

4. Having had the opportunity to consider various matters, the Taxpayer asked the Board for leave to withdraw his appeal.

5. Having regard to all circumstances, the Board was prepared to give him the necessary leave and in turn, the appeal was dismissed.

6. The Board, however, would mention that in future, it may be helpful, especially in cases concerning unrepresented taxpayers for the Revenue's submissions to be disclosed in good time before the hearing so as to enable the taxpayers to consider carefully the Revenue's position as well as being able to understand the authorities that were provided.