

INLAND REVENUE BOARD OF REVIEW DECISIONS

Case No. D39/04

Salaries tax – source of income – whether arising in or derived from Hong Kong – statutory exemption – whether all services rendered outside Hong Kong – 60 days grace period – sections 8(1), 8(1A)(b), 8(1B) & 68(4) of the Inland Revenue Ordinance ('IRO').

Panel: Patrick Fung Pak Tung SC (chairman), Chan Koon Hung and Gerard Chung Wai Hung.

Date of hearing: 20 April 2004.

Date of decision: 3 September 2004.

By a letter dated 20 November 1991, the taxpayer was employed as a sales manager (Brand D) by Company A to work in City B Office in Mainland China. On 1 May 1998, as part of a corporate restructuring, Company A transferred its Hong Kong graphics business carried on under the name of Brand D to Company C. By a letter of 11 August 1998, the taxpayer's employment with Company A was said to be transferred to Company C from 18 August 1998. However, by a letter dated 31 December 1994, the taxpayer was already employed by Company C in the position of manager-supplies (China) since 1 January 1995. Company C later changed its name to Company E and then to Company F on 23 September 1998.

Notwithstanding the ambiguity as stated above, there was no dispute that the taxpayer was substantially working for the same employer throughout the entire period and doing the same work irrespective of which company was designated as his employer at law. Both Company A and Company C (later renamed as Company F) were companies incorporated in Hong Kong. At all relevant times, both companies had their business addresses in Hong Kong. The taxpayer was paid his salary by his employer in Hong Kong in the Hong Kong currency throughout the entire period. There was no dispute that the taxpayer received his income for each of the years of assessment arising in or derived from Hong Kong.

For the years of assessment 1996/97, 1997/98, 1998/99, 1999/2000 and 2000/01, the taxpayer contended that he should not have to pay any salaries tax at all because all his salaries were earned by working outside Hong Kong; and that he had paid individual income tax in the Mainland China throughout the period even though he could not produce all the relevant receipts. His contention was supported by the employer's returns filed by Company F in respect of the taxpayer for the years ended 31 March 1997, 1998, 1999, 2000 and 2001; wherein the taxpayer was stated to be employed as the 'General Sales Manager – Consumables' and that he was 'working full time in Mainland China until March 2001'.

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The question for the Board to decide is whether the taxpayer is entitled to claim exemption under section 8(1A)(b) of the IRO, the operation of which is qualified or explained by section (1B) thereof.

Held:

1. After considering a document supplied by Company F concerning the functional description of Manager-Supplies (China) and a schedule produced by the taxpayer himself relating to his own activities between 1996 and 2001 indicating his purposes of staying in Hong Kong, the Board accepted the Commissioner's submission that during his stays in Hong Kong, the taxpayer was performing acts which were part and parcel of the function which he had to discharge in connection with his employment as Manager-Supplies (China) of the employer. Those acts were not gratuitous. (D129/98 distinguished). Hence, the taxpayer had not discharged the burden under section 68(4) of the IRO by satisfying the Board that all his services were rendered to his employer outside Hong Kong under section 8(1A)(b) of the IRO.
2. The Board also accepted the Commissioner's submission as to the travel schedules of the taxpayer supplied by the Immigration Department indicating that the taxpayer had stayed in Hong Kong for 200 odd or over 300 days for each of the years of assessment in question. Under section 8(1B) of the IRO, the words 'not exceeding 60 days' qualify the words 'visits' and not the words 'services rendered'; and for the purpose of calculating the 60 days, any part of a day is regarded as one day (CIR v So Chak Kwong Jack and D11/03 applied; D39/01 not followed). Hence, the taxpayer had also failed to discharge the burden under section 68(4) of the IRO by satisfying the Board that his stays in Hong Kong did not exceed a total of 60 days under section 8(1B) of the IRO. Unless he could satisfy the Board that he did not render a single jot of service for the benefit of his employer within the territory of Hong Kong during such time, he is not entitled to claim exemption from salaries tax under section 8(1A)(b) of the IRO.

Appeal dismissed.

Cases referred to:

D78/96, IRBRD, vol 11, 710
D47/97, IRBRD, vol 12, 313
D129/98, IRBRD, vol 13, 607
D130/99, IRBRD, vol 15, 21
D20/00, IRBRD, vol 15, 297

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D29/00, IRBRD, vol 15, 334
D15/02, IRBRD, vol 17, 476
D35/02, IRBRD, vol 17, 668
D37/01, IRBRD, vol 16, 326
D27/03, IRBRD, vol 18, 448
D11/03, IRBRD, vol 18, 355

Chan Siu Ying for the Commissioner of Inland Revenue.
Taxpayer in person.

Decision:

1. This is an appeal by the Appellant ('the Taxpayer') against the determination by the Commissioner dated 1 December 2003 whereby she confirmed the revised assessment of the assessor for salaries tax payable by the Taxpayer for the years of assessment as follows:

(i)	1996/97	:	\$79,593
(ii)	1997/98	:	\$71,049
(iii)	1998/99	:	\$56,864
(iv)	1999/2000	:	\$51,386
(v)	2000/01	:	\$66,630

2. The Taxpayer's argument is that he should not have to pay any salaries tax at all for the abovementioned years of assessment because all his salaries were earned by working outside Hong Kong.

The facts

3. The main facts are not in dispute. They are set out below.

4. By a letter dated 20 November 1991, Company A offered to employ the Taxpayer as sales manager (Brand D), City B Office in Mainland China.

5. By a letter dated 31 December 1994, it was confirmed to the Taxpayer that his appointment with Company C in the position of manager – supplies (China) would commence from 1 January 1995 and that his seniority would be carried forward to this new company.

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6. On 1 May 1998, Company A transferred its Hong Kong graphics business carried on under the name of Brand D to Company C. This was part of a corporate re-structuring.

7. On 31 July 1998, Company C changed its name to Company E and later to Company F on 23 September 1998.

8. By a letter dated 11 August 1998, the Taxpayer was notified that:

- (i) his employment would be transferred from 18 August 1998 to Company C;
- (ii) his then existing employment contract would be terminated by Company A and a new employment contract would be entered into;
- (iii) his new employment with effect from 18 August 1998 (on waiver of notice entitlement) or 11 September 1998 would be on terms and conditions not less favourable than his then existing employment; and
- (iv) his entitlements as a member of Company A's provident fund would be transferred to a new provident fund to be set up by the Company F group.

9. By a notice dated 1 March 2001, it was stated that the Taxpayer would be relocated to Hong Kong and would assume the position of general sales manager within the business unit of consumables – Hong Kong.

10. We are a bit puzzled by the contents of the said letter dated 31 December 1994 and the said letter dated 11 August 1998. It would appear that under the former, the Taxpayer became employed by Company C as from 1 January 1995, whereas under the latter, it was proposed that his employment would be transferred to the same company, Company C, as from 18 August 1998. Fortunately, this point has no real significance because, according to the evidence of the Taxpayer, he was substantially working for the same employer throughout and doing the same work irrespective of which company was designated as his employer in law. Further, according to his evidence, there was a change in his post in 1995 when he began to look after business in City G, City H, City I and City B in the Mainland China.

11. Both Company A and Company C were companies incorporated in Hong Kong. At the relevant times, the business addresses of both companies were initially at Wanchai. Their business addresses were later changed to Aberdeen, Hong Kong.

12. The Taxpayer was paid his salary by his employer in Hong Kong in the Hong Kong currency throughout the entire period.

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13. In his tax returns – individuals for the years of assessment 1996/97 to 2000/01, the Taxpayer did not declare that he had any employment income chargeable to salaries tax and in those tax returns, the Taxpayer claimed that his entire income should be exempted from tax as he did not work in Hong Kong.

14. Company F furnished employer's returns in respect of the Taxpayer for the years ended 31 March 1997, 1998, 1999, 2000 and 2001 showing, inter alia, the following:

<u>For the year ended</u>	(i) 31-3-1997	(ii) 31-3-1998	(iii) 31-3-1999	(iv) 31-3-2000	(v) 31-3-2001
(a) Capacity in which employed	General Sales Manager – Consumables				
(b) Period of employment	1-4-1996– 31-3-1997	1-4-1997– 31-3-1998	1-4-1998– 31-3-1999	1-4-1999– 31-3-2000	1-4-2000– 31-3-2001
(c) Income					
Salary/wages	\$614,000	\$659,000	\$689,000	\$689,000	\$704,600
Commission/fees	111,000	130,580	117,330	122,580	116,564
Bonus	<u>3,794</u>	<u>-</u>	<u>65,000</u>	<u>31,005</u>	<u>90,431</u>
Total	<u>\$728,794</u>	<u>\$789,580</u>	<u>\$871,330</u>	<u>\$842,585</u>	<u>\$911,595</u>
(d) Whether the employee was wholly or partly paid by an overseas concern either in Hong Kong or overseas	No	No	No	No	No

All the above returns contained a remark stating that the Taxpayer was working full time in Mainland China until March 2001.

15. The assessor had since ascertained from the Immigration Department that the numbers of days the Taxpayer was staying in Hong Kong during the relevant periods were as follows:

For the period from	No of days staying in Hong Kong
1-4-1996 to 31-3-1997	240

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1-4-1997 to 31-3-1998	241
1-4-1998 to 31-3-1999	275
1-4-1999 to 31-3-2000	269
1-4-2000 to 31-3-2001	317

The calculation of the above is contained in Appendices E – E4 to Bundle B1 produced for the purpose of the hearing. The same are reproduced and annexed hereto as Annexure 1.

16. The assessor originally made assessments against the Taxpayer. The assessor then accepted that the Taxpayer had paid individual income tax in Mainland China throughout the period from 1 April 1996 to February 2001 even though he could not produce all the relevant receipts. The assessor considered that salaries tax assessments for the years of assessment 1996/97 to 2000/01 should be revised as follows:

	\$
(i) Year of assessment 1996/97	
Income	728,794
<u>Less:</u> Estimated income on which tax had been paid in Mainland China	<u>198,173</u>
Revised assessable income	<u>530,621</u>
Revised tax payable thereon (@15% tax rate)	<u>79,593</u>
(ii) Year of assessment 1997/98	
Income	789,580
<u>Less:</u> Estimated income on which tax had been paid in Mainland China	<u>240,863</u>
	548,717
<u>Less:</u> Basic allowance	<u>100,000</u>
Revised net chargeable income	<u>448,717</u>
Revised tax payable thereon	<u>71,049</u>
(iii) Year of assessment 1998/99	
Income	871,330
<u>Less:</u> Estimated income on which tax had been paid in Mainland China	<u>367,068</u>

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	504,262
<u>Less</u> : Basic allowance	<u>108,000</u>
Revised net chargeable income	<u><u>396,262</u></u>
Revised tax payable thereon	<u><u>56,864</u></u>
(iv) Year of assessment 1999/2000	
Income	842,585
<u>Less</u> : Estimated income on which tax had been paid in Mainland China	<u>370,545</u>
	472,040
<u>Less</u> : Basic allowance	<u>108,000</u>
Revised net chargeable income	<u><u>364,040</u></u>
Revised tax payable thereon	<u><u>51,386</u></u>
(v) Year of assessment 2000/01	
Income	911,595
<u>Less</u> : Estimated income on which tax had been paid in Mainland China	<u>349,884</u>
	561,711
<u>Less</u> : Basic allowance	<u>108,000</u>
Revised net chargeable income	<u><u>453,711</u></u>
Revised tax payable thereon	<u><u>66,630</u></u>

17. Such revised assessments were subsequently confirmed by the Commissioner in her determination regarding the Taxpayer's objection.

The case of the Taxpayer

18. The case of the Taxpayer is that during the relevant period all his duties for his employer were performed in Mainland China. His various contracts of employment did not require him to perform any duty in Hong Kong. His return and stay in Hong Kong was only for the purpose of his staying at home with his family. Whatever work he did in relation to his employer was merely incidental. Even such work could all have been delegated by him from Mainland China to some other members of the staff in Hong Kong. He in fact paid tax on all his salaries to the tax authority in the Mainland.

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19. The Taxpayer gave sworn evidence himself and further called a Madam J and a Ms K, both from his employer Company F, to give evidence in support of his case. There had already been correspondence between Madam J and the assessor whereby Madam J sought to support the Taxpayer's case.

The case of the Commissioner

20. The Commissioner's case is that, since for each of the years of assessment in question the Taxpayer had stayed in Hong Kong for more than 60 days and since not all his duties for his employer were performed outside Hong Kong, he is not entitled to any tax exemption and hence he is liable to be assessed for salaries tax.

21. The Commissioner first relies on a document supplied by Company F intitled 'Functional Description of Manager (Supplies China)' (Bundle B1 page 83) and submits:

‘Activities which were in connection with the function of Manager – Supplies (China) included, among others, [B1, page 83]

- (a) to implement selling strategies, policies and objectives [Tasks No. 3];
- (b) to propose/implement operation plan to adopt changing environment in the Mainland [Tasks No. 5];
- (c) to stay in close contact with customers and dealers and their key staffs [Tasks No. 6]; and
- (d) to undertake the responsibility of self development and training and development of staff [Tasks No. 8].’

22. The Commissioner further relies on a schedule produced by the Taxpayer himself (Bundle B1 pages 3 – 22) relating to his own activities between 1996 and 2001. The Commissioner then produced therefrom an extract of the information (Bundle R1 page 76) which we annex hereto as Annexure 2.

23. Based on the said extract, the Commissioner submits as follows:

‘5.1.2 During each of the years of assessment 1996/1997 to 2000/2001, the Appellant had been in Hong Kong for various purposes which included, among others, the following [R1, page 76]:

Year of assessment	Purposes of staying in Hong Kong
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- | | |
|---------------|---|
| (a) 1996/1997 | (i) to bring China customers/officials to Hong Kong
(ii) to report China development to sales director |
| (b) 1997/1998 | (i) to attend China product training in Hong Kong
(ii) to meet overseas [xxx] agent |
| (c) 1998/1999 | (i) to interview China sales managers
(ii) to bring visitors to Hong Kong |
| (d) 1999/2000 | (i) to have meeting in Hong Kong with [xxx] |
| (e) 2000/2001 | (i) to report China works (investigate business model)
(ii) to review/report/present China work progress |

5.2 The acts referred to in paragraph 5.1.2 above were not mere social pleasantries. Those acts were part and parcel of the function which the Appellant discharged in connection with his employment as Manager – Supplies (China) of the Employer. The Appellant was not doing the acts in another person's or persons' favour. Those acts were not gratuitous (純粹義務性質) [contrast D129/98 12 IRBRD 607 at page 611].'

The law

24. The relevant parts of section 8 of the Inland Revenue Ordinance ('IRO') read as follows:

'8. Charge of salaries tax

(1) *Salaries tax shall, subject to the provisions of this Ordinance, be charged for each year of assessment on every person in respect of his income arising in or derived from Hong Kong from the following sources -*

- (a) *any office or employment of profit; and*
- (b) *any pension.*

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(1A) For the purposes of this Part, income arising in or derived from Hong Kong from any employment –

(a) includes, without in any way limiting the meaning of the expression and subject to paragraph (b), all income derived from services rendered in Hong Kong including leave pay attributable to such services;

(b) excludes income derived from services rendered by a person who -

(i) is not employed by the Government or as master or member of the crew of a ship or as commander or member of the crew of an aircraft; and

(ii) renders outside Hong Kong all the services in connection with his employment; and

(c) excludes income derived by a person from services rendered by him in any territory outside Hong Kong where –

(i) by the laws of the territory where the services are rendered, the income is chargeable to tax of substantially the same nature as salaries tax under this Ordinance; and

(ii) the Commissioner is satisfied that that person has, by deduction or otherwise, paid tax of that nature in that territory in respect of the income.

(1B) In determining whether or not all services are rendered outside Hong Kong for the purposes of subsection (1A) 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.'

25. There is no dispute that the Taxpayer received his income for each of the years of assessment arising in or derived from Hong Kong from an office or employment of profit. The question is whether he is entitled to claim exemption under section 8(1A)(b) of the IRO the operation of which is qualified or explained by subsection (1B) thereof.

26. We have been referred to a number of decided cases in argument, including Board of Review Decisions Nos D78/96, IRBRD, vol 11, 710, D47/97, IRBRD, vol 12, 313, D129/98, IRBRD, vol 13, 607, D130/99, IRBRD, vol 15, 21, D20/00, IRBRD, vol 15, 297, D29/00, IRBRD, vol 15, 334, D15/02, IRBRD, vol 17, 476, D35/02, IRBRD, vol 17, 668, D37/01, IRBRD, vol 16, 326 and D27/03, IRBRD, vol 18, 448. It must be remembered that each case is and should be decided on its own facts.

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27. We are firmly of the view that the law is as follows:

- (i) The words ‘not exceeding 60 days’ in section 8(1B) of the IRO qualify the word ‘visits’ and not the words ‘services rendered’.
- (ii) For the purpose of calculating the 60 days in section 8(1B) of the IRO, any part of a day is regarded as one day.

28. The position as referred to in paragraph 27(i) above is clearly and succinctly set out in Board of Review Decision No D78/96 as follows:

‘14. In CIR v So Chak Kwong Jack 2 HKTC 174, it was held that the words “not exceeding 60 days” qualify the word “visits” and not the word “services rendered”. We would add that the Chinese text of sub-section (1B) is even clearer. The sub-section only applies if a person visits Hong Kong for not more than 60 days. In other words, the anomaly is that a person who visits Hong Kong for 59 days working each of those 59 days gets the benefit of that exemption whereas a person who spends 61 days in Hong Kong working only on one of those days is caught. However anomalous, that is the law that we have to apply. As is held in CIR v George Andrew Goepfert 2 HKTC 210, there is no provision for apportionment.’

29. The position as referred to in paragraph 27(ii) above is again clearly and succinctly set out in Board of Review Decision No D11/03 as follows:

‘6. The second issue turns on the proper construction of the word “days” in section 8(1B) of the IRO. A long line of cases (see for instance D20/00, IRBRD, vol 15, 297) before this Board has consistently held that fractions of a day should count as whole days. The Appellant maintains that those cases are out of date given the relative ease on the part of the Revenue in obtaining the time that he came into and went out of Hong Kong. We do not accept this argument. The construction that fractions of a day should count as whole days has the merit of certainty. The alternative construction would impose an intolerable burden on the Revenue in adding up minutes if not seconds. That could not have been the legislative intent.’

30. The Taxpayer relies heavily on Board of Review Decision No D37/01. With the greatest respect to the Board sitting in that case, we take the view that that decision is against all the other authorities and we decline to follow it.

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31. We should add that there is nothing unjust about the law as we have stated it in paragraph 27 above. Section 8 of the IRO imposes a charge for salaries tax and at the same time grants an exemption to persons who can satisfy the conditions laid down. It is incumbent upon a person who wishes to take the benefit of the exemption to satisfy such conditions.

Conclusion

32. In the present case, for each of the years of assessment in question, the Taxpayer was in Hong Kong for 200 odd or over 300 days. Unless he can satisfy us that he did not render a single jot of service for the benefit of his employer within the territory of Hong Kong during such time, he is not entitled to claim exemption from salaries tax under section 8(1A)(b) of the IRO.

33. For the reasons relied on by the Commissioner as set out in paragraphs 21 to 23 above, we are of the view that the Taxpayer has not discharged the burden under section 68(4) of the IRO by satisfying the Board that all his services were rendered to his employer outside Hong Kong. On the contrary, the Taxpayer practically admitted that that was not the case but said that, if he had been made aware of the tax law in Hong Kong, he could and would have arranged for other members of the staff to render such service in Hong Kong.

34. Unfortunately, ignorance of the law does not assist the Taxpayer. It may be that his employer being a substantial commercial organization should have looked after its staff by alerting them to tax avoidance matters. As we believe that he is an honest Taxpayer, tax penalty, if any, should be waived.

35. In conclusion, although we feel a certain amount of sympathy for the Taxpayer in light of some of his family circumstances which he revealed in the course of his submission, we have no alternative but to apply the law correctly and dismiss his appeal.

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Annexure 1

**Travel schedule of the Taxpayer
for the period from 1 April 1996 to 31 March 1997
(as per information supplied by Immigration Department)**

Date	Day of the week	Time of arrival (Hong Kong)	Time of departure (Hong Kong)	No of days in Hong Kong
1-4-1996	Monday		08:33	1
2-4-1996	Tuesday	07:23		
2-4-1996	-		14:14	1
10-4-1996	Wednesday	18:14		
11-4-1996	Thursday		11:42	2
13-4-1996	Saturday	08:20		
15-4-1996	Monday		09:40	3
17-4-1996	Wednesday	19:28		
18-4-1996	Thursday		08:03	2
19-4-1996	Friday	21:24		
20-4-1996	Saturday		11:26	2
21-4-1996	Sunday	11:08		
22-4-1996	Monday		07:52	2
24-4-1996	Wednesday	21:26		
25-4-1996	Thursday		07:18	2
28-4-1996	Sunday	09:16		
29-4-1996	Monday		08:07	2
30-4-1996	Tuesday	18:44		
1-5-1996	Wednesday		15:58	2
3-5-1996	Friday	22:27		
7-5-1996	Tuesday		13:08	5
8-5-1996	Wednesday	14:38		
8-5-1996	-		16:27	1
11-5-1996	Saturday	11:13		
13-5-1996	Monday		07:55	3
16-5-1996	Thursday	18:33		
17-5-1996	Friday		08:05	2
18-5-1996	Saturday	09:21		
19-5-1996	Sunday		18:09	2
24-5-1996	Friday	07:45		
28-5-1996	Tuesday		06:38	5
3-6-1996	Monday	18:05		
5-6-1996	Wednesday		09:59	3
8-6-1996	Saturday	07:50		
10-6-1996	Monday		07:58	3
11-6-1996	Tuesday	08:40		
12-6-1996	Wednesday		08:38	2

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Date	Day of the week	Time of arrival (Hong Kong)	Time of departure (Hong Kong)	No of days in Hong Kong
13-6-1996	Thursday	08:25		
13-6-1996	-		11:16	1
15-6-1996	Saturday	11:13		
17-6-1996	Monday		11:51	3
20-6-1996	Thursday	07:58		
20-6-1996	-		17:46	1
21-6-1996	Friday	19:04		
23-6-1996	Sunday		15:16	3
25-6-1996	Tuesday	18:06		
26-6-1996	Wednesday		09:06	2
26-6-1996	-	12:41		
26-6-1996	-		15:21	-
29-6-1996	Saturday	09:22		
30-6-1996	Sunday		21:17	2
7-7-1996	Sunday	12:52		
9-7-1996	Tuesday		09:30	3
10-7-1996	Wednesday	13:03		
11-7-1996	Thursday		07:40	2
11-7-1996	-	20:11		
15-7-1996	Monday		21:41	4
19-7-1996	Friday	23:19		
22-7-1996	Monday		07:48	4
25-7-1996	Thursday	21:50		
26-7-1996	Friday		07:40	2
26-7-1996	-	21:06		
29-7-1996	Monday		12:54	3
31-7-1996	Wednesday	19:44		
1-8-1996	Thursday		07:41	2
3-8-1996	Saturday	09:26		
5-8-1996	Monday		07:41	3
7-8-1996	Wednesday	18:54		
8-8-1996	Thursday		07:41	2
9-8-1996	Friday	21:11		
12-8-1996	Monday		07:43	4
12-8-1996	-	18:05		
13-8-1996	Tuesday		07:40	1
14-8-1996	Wednesday	21:43		
15-8-1996	Thursday		07:38	2
16-8-1996	Friday	19:05		
19-8-1996	Monday		07:41	4
24-8-1996	Saturday	15:23		
27-8-1996	Tuesday		07:49	4
30-8-1996	Friday	18:39		

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Date	Day of the week	Time of arrival (Hong Kong)	Time of departure (Hong Kong)	No of days in Hong Kong
2-9-1996	Monday		07:42	4
2-9-1996	-	16:29		
3-9-1996	Tuesday		07:42	1
6-9-1996	Friday	18:38		
8-9-1996	Sunday		13:26	3
12-9-1996	Thursday	18:20		
13-9-1996	Friday		07:58	2
13-9-1996	-	19:26		
16-9-1996	Monday		07:48	3
26-9-1996	Thursday	14:57		
4-10-1996	Friday		11:36	9
6-10-1996	Sunday	11:05		
7-10-1996	Monday		07:53	2
7-10-1996	-	18:07		
8-10-1996	Tuesday		07:41	1
12-10-1996	Saturday	10:47		
14-10-1996	Monday		07:38	3
16-10-1996	Wednesday	17:05		
17-10-1996	Thursday		07:40	2
18-10-1996	Friday	21:42		
22-10-1996	Tuesday		07:51	5
23-10-1996	Wednesday	21:18		
24-10-1996	Thursday		07:38	2
26-10-1996	Saturday	17:58		
28-10-1996	Monday		07:39	3
28-10-1996	-	21:36		
29-10-1996	Tuesday		07:40	1
1-11-1996	Friday	21:48		
4-11-1996	Monday		07:49	4
8-11-1996	Friday	10:48		
10-11-1996	Sunday		18:21	3
16-11-1996	Saturday	16:11		
18-11-1996	Monday		07:41	3
22-11-1996	Friday	21:05		
25-11-1996	Monday		07:54	4
27-11-1996	Wednesday	22:05		
28-11-1996	Thursday		11:02	2
30-11-1996	Saturday	22:16		
4-12-1996	Wednesday		07:38	5
6-12-1996	Friday	08:42		
9-12-1996	Monday		08:13	4
13-12-1996	Friday	10:34		
15-12-1996	Sunday		16:38	3

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Date	Day of the week	Time of arrival (Hong Kong)	Time of departure (Hong Kong)	No of days in Hong Kong
18-12-1996	Wednesday	20:30		
19-12-1996	Thursday		07:44	2
21-12-1996	Saturday	17:38		
2-1-1997	Thursday		07:43	13
2-1-1997	-	18:50		
6-1-1997	Monday		07:52	4
6-1-1997	-	18:53		
8-1-1997	Wednesday		12:29	2
8-1-1997	-	21:37		
9-1-1997	Thursday		07:43	1
9-1-1997	-	12:15		
9-1-1997	-		16:34	-
11-1-1997	Saturday	15:45		
13-1-1997	Monday		07:54	3
13-1-1997	-	17:21		
14-1-1997	Tuesday		07:55	1
16-1-1997	Thursday	18:42		
17-1-1997	Friday		07:45	2
17-1-1997	-	18:01		
20-1-1997	Monday		07:41	3
20-1-1997	-	22:05		
21-1-1997	Tuesday		07:38	1
25-1-1997	Saturday	11:48		
27-1-1997	Monday		19:14	3
1-2-1997	Saturday	18:16		
3-2-1997	Monday		07:48	3
4-2-1997	Tuesday	08:02		
16-2-1997	Sunday		18:04	13
20-2-1997	Thursday	18:00		
21-2-1997	Friday		08:24	2
21-2-1997	-	12:49		
24-2-1997	Monday		08:32	3
25-2-1997	Tuesday	22:07		
27-2-1997	Thursday		09:24	3
7-3-1997	Friday	19:58		
10-3-1997	Monday		08:54	4
14-3-1997	Friday	17:21		
18-3-1997	Tuesday		08:31	5
22-3-1997	Saturday	08:31		
22-3-1997	-		12:15	1
24-3-1997	Monday	19:50		
25-3-1997	Tuesday		07:17	2
29-3-1997	Saturday	15:20		⁽¹⁾ 3

INLAND REVENUE BOARD OF REVIEW DECISIONS

Date	Day of the week	Time of arrival (Hong Kong)	Time of departure (Hong Kong)	No of days in Hong Kong
				<u>240</u>

(1) From 29-3-1997 to 31-3-1997

INLAND REVENUE BOARD OF REVIEW DECISIONS

**Travel schedule of the Taxpayer
for the period from 1 April 1997 to 31 March 1998**
(as per information supplied by Immigration Department)

Date	Day of the week	Time of arrival (Hong Kong)	Time of departure (Hong Kong)	No of days in Hong Kong
2-4-1997	Wednesday		08:33	⁽¹⁾ 2
4-4-1997	Friday	19:11		
7-4-1997	Monday		08:19	4
12-4-1997	Saturday	10:56		
13-4-1997	Sunday		13:59	2
16-4-1997	Wednesday	19:43		
17-4-1997	Thursday		11:31	2
25-4-1997	Friday	18:38		
29-4-1997	Tuesday		08:20	5
1-5-1997	Thursday	13:59		
4-5-1997	Sunday		12:13	4
9-5-1997	Friday	20:07		
13-5-1997	Tuesday		08:09	5
14-5-1997	Wednesday	20:24		
15-5-1997	Thursday		07:42	2
15-5-1997	-	22:01		
16-5-1997	Friday		08:11	1
16-5-1997	-	18:36		
18-5-1997	Sunday		08:17	2
28-5-1997	Wednesday	22:03		
29-5-1997	Thursday		07:41	2
30-5-1997	Friday	21:04		
2-6-1997	Monday		07:48	4
3-6-1997	Tuesday	16:15		
9-6-1997	Monday		12:53	7
9-6-1997	-	18:39		
10-6-1997	Tuesday		08:23	1
11-6-1997	Wednesday	22:02		
12-6-1997	Thursday		08:09	2
13-6-1997	Friday	18:22		
16-6-1997	Monday		08:24	4
16-6-1997	-	18:47		
17-6-1997	Tuesday		08:10	1
20-6-1997	Friday	10:46		
20-6-1997	-		13:25	1
20-6-1997	-	22:42		
23-6-1997	Monday		08:29	3
23-6-1997	-	18:13		
24-6-1997	Tuesday		08:08	1

INLAND REVENUE BOARD OF REVIEW DECISIONS

Date	Day of the week	Time of arrival (Hong Kong)	Time of departure (Hong Kong)	No of days in Hong Kong
27-6-1997	Friday	18:28		
6-7-1997	Sunday		20:24	10
12-7-1997	Saturday	11:59		
14-7-1997	Monday		16:12	3
18-7-1997	Friday	20:29		
21-7-1997	Monday		08:48	4
25-7-1997	Friday	18:57		
29-7-1997	Tuesday		08:52	5
30-7-1997	Wednesday	16:08		
30-7-1997	-		19:21	1
2-8-1997	Saturday	12:25		
4-8-1997	Monday		07:58	3
4-8-1997	-	16:08		
5-8-1997	Tuesday		09:05	1
6-8-1997	Wednesday	20:23		
7-8-1997	Thursday		08:06	2
9-8-1997	Saturday	09:49		
11-8-1997	Monday		08:50	3
11-8-1997	-	12:13		
13-8-1997	Wednesday		09:19	2
16-8-1997	Saturday	12:37		
20-8-1997	Wednesday		07:45	5
20-8-1997	-	18:31		
21-8-1997	Thursday		07:52	1
22-8-1997	Friday	19:10		
25-8-1997	Monday		08:25	4
6-9-1997	Saturday	15:20		
9-9-1997	-		07:59	4
9-9-1997	Tuesday	20:55		
10-9-1997	Wednesday		07:59	1
11-9-1997	Thursday	21:08		
12-9-1997	Friday		09:00	2
12-9-1997	-	17:17		
15-9-1997	Monday		08:05	3
16-9-1997	Tuesday	17:34		
18-9-1997	Thursday		09:15	3
25-9-1997	Thursday	20:21		
26-9-1997	Friday		07:43	2
26-9-1997	-	19:54		
5-10-1997	Sunday		14:11	9
8-10-1997	Wednesday	14:00		
9-10-1997	Thursday		07:57	2
9-10-1997	-	22:38		

INLAND REVENUE BOARD OF REVIEW DECISIONS

Date	Day of the week	Time of arrival (Hong Kong)	Time of departure (Hong Kong)	No of days in Hong Kong
10-10-1997	Friday		08:24	1
10-10-1997	-	18:38		
14-10-1997	Tuesday		09:25	4
15-10-1997	Wednesday	19:07		
16-10-1997	Thursday		08:09	2
17-10-1997	Friday	19:43		
21-10-1997	Tuesday		08:10	5
21-10-1997	-	18:59		
22-10-1997	Wednesday		08:18	1
23-10-1997	Thursday	19:00		
24-10-1997	Friday		08:16	2
24-10-1997	-	19:29		
27-10-1997	Monday		08:30	3
27-10-1997	-	18:22		
28-10-1997	Tuesday		13:20	1
1-11-1997	Saturday	14:16		
3-11-1997	Monday		08:24	3
3-11-1997	-	18:01		
4-11-1997	Tuesday		08:59	1
7-11-1997	Friday	20:01		
10-11-1997	Monday		08:09	4
15-11-1997	Saturday	12:25		
18-11-1997	Tuesday		08:16	4
18-11-1997	-	18:30		
20-11-1997	Thursday		13:11	2
21-11-1997	Friday	19:48		
24-11-1997	Monday		10:33	4
24-11-1997	-	19:08		
25-11-1997	Tuesday		08:17	1
28-11-1997	Friday	19:18		
1-12-1997	Monday		08:36	4
1-12-1997	-	19:37		
2-12-1997	Tuesday		08:40	1
5-12-1997	Friday	19:33		
8-12-1997	Monday		07:57	4
8-12-1997	-	17:50		
9-12-1997	Tuesday		19:24	1
15-12-1997	Monday	22:28		
17-12-1997	Wednesday		10:39	3
23-12-1997	Tuesday	14:25		
5-1-1998	Monday		15:19	13
5-1-1998	-	21:16		
6-1-1998	Tuesday		07:56	1

INLAND REVENUE BOARD OF REVIEW DECISIONS

Date	Day of the week	Time of arrival (Hong Kong)	Time of departure (Hong Kong)	No of days in Hong Kong
17-1-1998	Saturday	11:51		
19-1-1998	Monday		10:36	3
19-1-1998	-	19:04		
20-1-1998	Tuesday		08:26	1
20-1-1998	-	18:15		
21-1-1998	Wednesday		09:48	1
23-1-1998	Friday	20:07		
9-2-1998	Monday		12:06	18
13-2-1998	Friday	19:51		
15-2-1998	Sunday		16:27	3
21-2-1998	Saturday	12:34		
24-2-1998	Tuesday		07:59	4
24-2-1998	-	19:20		
25-2-1998	Wednesday		08:26	1
26-2-1998	Thursday	19:51		
27-2-1998	Friday		07:56	2
27-2-1998	-	19:07		
1-3-1998	Sunday		16:39	2
6-3-1998	Friday	19:27		
9-3-1998	Monday		12:46	4
9-3-1998	-	18:23		
10-3-1998	Tuesday		08:56	1
13-3-1998	Friday	19:56		
16-3-1998	Monday		09:52	4
20-3-1998	Friday	20:08		
22-3-1998	Sunday		11:58	3
27-3-1998	Friday	22:20		
30-3-1998	Monday		11:06	4
				<u>241</u>

(1) From 1-4-1997 to 2-4-1997

INLAND REVENUE BOARD OF REVIEW DECISIONS

**Travel schedule of the Taxpayer
for the period from 1 April 1998 to 31 March 1999
(as per information supplied by Immigration Department)**

Date	Day of the week	Time of arrival (Hong Kong)	Time of departure (Hong Kong)	No of days in Hong Kong
3-4-1998	Friday	22:29		
7-4-1998	Tuesday		09:01	5
7-4-1998	-	15:35		
8-4-1998	Wednesday		08:52	1
8-4-1998	-	13:27		
13-4-1998	Monday		18:27	5
17-4-1998	Friday	18:39		
20-4-1998	Monday		08:54	4
20-4-1998	-	19:38		
21-4-1998	Tuesday		08:32	1
24-4-1998	Friday	18:16		
26-4-1998	Sunday		19:33	3
30-4-1998	Thursday	22:28		
3-5-1998	Sunday		19:20	4
8-5-1998	Friday	21:53		
13-5-1998	Wednesday		08:29	6
13-5-1998	-	20:18		
14-5-1998	Thursday		07:59	1
14-5-1998	-	19:44		
16-5-1998	Saturday		08:44	2
16-5-1998	-	12:17		
17-5-1998	Sunday		16:38	1
22-5-1998	Friday	20:00		
25-5-1998	Monday		07:19	4
29-5-1998	Friday	19:12		
1-6-1998	Monday		08:31	4
5-6-1998	Friday	19:16		
8-6-1998	Monday		09:49	4
12-6-1998	Friday	22:01		
15-6-1998	Monday		08:01	4
15-6-1998	-	13:19		
16-6-1998	Tuesday		07:57	1
19-6-1998	Friday	14:53		
22-6-1998	Monday		10:36	4
26-6-1998	Friday	22:18		
29-6-1998	Monday		10:14	4
29-6-1998	-	19:25		
30-6-1998	Tuesday		09:06	1
2-7-1998	Thursday	16:06		

INLAND REVENUE BOARD OF REVIEW DECISIONS

Date	Day of the week	Time of arrival (Hong Kong)	Time of departure (Hong Kong)	No of days in Hong Kong
3-7-1998	Friday		08:08	2
3-7-1998	-	19:03		
7-7-1998	Tuesday		09:19	4
10-7-1998	Friday	10:43		
13-7-1998	Monday		09:28	4
13-7-1998	-	20:04		
14-7-1998	Tuesday		09:36	1
14-7-1998	-	18:31		
15-7-1998	Wednesday		09:27	1
18-7-1998	Saturday	17:27		
20-7-1998	Monday		08:34	3
20-7-1998	-	15:06		
20-7-1998	-		15:50	-
24-7-1998	Friday	15:51		
29-7-1998	Wednesday		08:06	6
29-7-1998	-	19:20		
30-7-1998	Thursday		08:09	1
30-7-1998	-	19:40		
31-7-1998	Friday		08:21	1
31-7-1998	-	18:06		
4-8-1998	Tuesday		09:07	4
4-8-1998	-	16:40		
11-8-1998	Tuesday		09:03	7
13-8-1998	Thursday	20:27		
14-8-1998	Friday		08:38	2
14-8-1998	-	18:43		
18-8-1998	Tuesday		07:28	4
21-8-1998	Friday	13:22		
24-8-1998	Monday		08:20	4
24-8-1998	-	18:47		
25-8-1998	Tuesday		08:26	1
25-8-1998	-	19:29		
26-8-1998	Wednesday		09:04	1
26-8-1998	-	18:22		
27-8-1998	Thursday		08:17	1
27-8-1998	-	19:40		
28-8-1998	Friday		11:10	1
29-8-1998	Saturday	15:12		
31-8-1998	Monday		13:25	3
31-8-1998	-	17:27		
1-9-1998	Tuesday		08:22	1
1-9-1998	-	22:39		
2-9-1998	Wednesday		08:14	1

INLAND REVENUE BOARD OF REVIEW DECISIONS

Date	Day of the week	Time of arrival (Hong Kong)	Time of departure (Hong Kong)	No of days in Hong Kong
2-9-1998	-	18:45		
3-9-1998	Thursday		08:21	1
3-9-1998	-	20:37		
4-9-1998	Friday		07:50	1
4-9-1998	-	19:32		
7-9-1998	Monday		10:20	3
9-9-1998	Wednesday	19:51		
10-9-1998	Thursday		09:16	2
10-9-1998	-	22:34		
13-9-1998	Sunday		13:27	3
25-9-1998	Friday	19:05		
29-9-1998	Tuesday		08:54	5
29-9-1998	-	18:55		
30-9-1998	Wednesday		07:53	1
30-9-1998	-	18:28		
8-10-1998	Thursday		07:30	8
8-10-1998	-	22:08		
9-10-1998	Friday		08:19	1
9-10-1998	-	18:03		
12-10-1998	Monday		07:39	3
12-10-1998	-	15:11		
13-10-1998	Tuesday		08:04	1
17-10-1998	Saturday	10:55		
19-10-1998	Monday		10:11	3
22-10-1998	Thursday	19:07		
23-10-1998	Friday		08:21	2
23-10-1998	-	18:13		
26-10-1998	Monday		07:30	3
26-10-1998	-	17:38		
27-10-1998	Tuesday		08:56	1
27-10-1998	-	19:17		
29-10-1998	Thursday		07:53	2
29-10-1998	-	18:29		
30-10-1998	Friday		07:49	1
30-10-1998	-	18:14		
2-11-1998	Monday		07:55	3
2-11-1998	-	18:10		
3-11-1998	Tuesday		08:08	1
3-11-1998	-	12:42		
4-11-1998	Wednesday		09:07	1
4-11-1998	-	18:56		
5-11-1998	Thursday		08:13	1
6-11-1998	Friday	21:59		

INLAND REVENUE BOARD OF REVIEW DECISIONS

Date	Day of the week	Time of arrival (Hong Kong)	Time of departure (Hong Kong)	No of days in Hong Kong
9-11-1998	Monday		08:21	4
9-11-1998	-	18:44		
10-11-1998	Tuesday		10:26	1
12-11-1998	Thursday	20:38		
13-11-1998	Friday		08:39	2
13-11-1998	-	20:15		
19-11-1998	Thursday		07:57	6
19-11-1998	-	18:12		
20-11-1998	Friday		07:47	1
20-11-1998	-	18:06		
24-11-1998	Tuesday		07:52	4
24-11-1998	-	12:03		
25-11-1998	Wednesday		08:09	1
25-11-1998	-	20:26		
26-11-1998	Thursday		08:06	1
26-11-1998	-	13:40		
26-11-1998	-		16:58	-
28-11-1998	Saturday	11:29		
1-12-1998	Tuesday		08:11	4
4-12-1998	Friday	20:28		
8-12-1998	Tuesday		07:57	5
11-12-1998	Friday	22:28		
15-12-1998	Tuesday		08:34	5
18-12-1998	Friday	19:16		
21-12-1998	Monday		09:17	4
23-12-1998	Wednesday	16:25		
5-1-1999	Tuesday		08:34	14
5-1-1999	-	18:30		
6-1-1999	Wednesday		10:17	1
7-1-1999	Thursday	18:46		
11-1-1999	Monday		13:25	5
11-1-1999	-	18:41		
12-1-1999	Tuesday		09:42	1
15-1-1999	Friday	20:44		
18-1-1999	Monday		07:18	4
23-1-1999	Saturday	14:29		
26-1-1999	Tuesday		11:19	4
26-1-1999	-	19:03		
27-1-1999	Wednesday		09:41	1
27-1-1999	-	22:33		
29-1-1999	Friday		17:08	2
30-1-1999	Saturday	10:05		
1-2-1999	Monday		10:52	3

INLAND REVENUE BOARD OF REVIEW DECISIONS

Date	Day of the week	Time of arrival (Hong Kong)	Time of departure (Hong Kong)	No of days in Hong Kong
4-2-1999	Thursday	20:37		
5-2-1999	Friday		08:38	2
5-2-1999	-	15:07		
7-2-1999	Sunday		14:16	2
10-2-1999	Wednesday	22:18		
11-2-1999	Thursday		08:05	2
11-2-1999	-	18:10		
23-2-1999	Tuesday		13:21	12
27-2-1999	Saturday	10:42		
1-3-1999	Monday		08:15	3
1-3-1999	-	20:15		
2-3-1999	Tuesday		08:17	1
2-3-1999	-	18:48		
3-3-1999	Wednesday		07:52	1
6-3-1999	Saturday	16:11		
8-3-1999	Monday		09:37	3
9-3-1999	Tuesday	17:37		
9-3-1999	-		08:35	1
9-3-1999	-	17:00		
10-3-1999	Wednesday		07:51	1
12-3-1999	Friday	20:09		
15-3-1999	Monday		10:51	4
17-3-1999	Wednesday	23:09		
18-3-1999	Thursday		10:13	2
18-3-1999	-	23:13		
19-3-1999	Friday		08:28	1
19-3-1999	-	17:43		
22-3-1999	Monday		10:54	3
26-3-1999	Friday	18:24		
29-3-1999	Monday		07:52	4
29-3-1999	-	21:08		
30-3-1999	Tuesday		07:54	1
				<u>275</u>

INLAND REVENUE BOARD OF REVIEW DECISIONS

**Travel schedule of the Taxpayer
for the period from 1 April 1999 to 31 March 2000
(as per information supplied by Immigration Department)**

Date	Day of the week	Time of arrival (Hong Kong)	Time of departure (Hong Kong)	No of days in Hong Kong
1-4-1999	Thursday	19:15		
6-4-1999	Tuesday		08:25	6
9-4-1999	Friday	20:14		
12-4-1999	Monday		09:11	4
14-4-1999	Wednesday	18:23		
15-4-1999	Thursday		08:16	2
16-4-1999	Friday	16:15		
19-4-1999	Monday		08:24	4
23-4-1999	Friday	17:38		
26-4-1999	Monday		08:21	4
26-4-1999	-	19:35		
27-4-1999	Tuesday		07:51	1
27-4-1999	-	21:12		
28-4-1999	Wednesday		07:42	1
28-4-1999	-	18:38		
29-4-1999	Thursday		07:53	1
30-4-1999	Friday	19:15		
4-5-1999	Tuesday		08:12	5
4-5-1999	-	16:49		
5-5-1999	Wednesday		08:09	1
5-5-1999	-	19:31		
6-5-1999	Thursday		08:16	1
7-5-1999	Friday	20:48		
10-5-1999	Monday		08:29	4
14-5-1999	Friday	16:34		
17-5-1999	Monday		07:36	4
21-5-1999	Friday	13:46		
24-5-1999	Monday		15:07	4
27-5-1999	Thursday	21:22		
31-5-1999	Monday		08:11	5
5-6-1999	Saturday	09:27		
7-6-1999	Monday		12:54	3
12-6-1999	Saturday	17:01		
15-6-1999	Tuesday		09:27	4
19-6-1999	Saturday	11:53		
21-6-1999	Monday		08:21	3
21-6-1999	-	19:01		
22-6-1999	Tuesday		07:54	1
22-6-1999	-	19:50		

INLAND REVENUE BOARD OF REVIEW DECISIONS

Date	Day of the week	Time of arrival (Hong Kong)	Time of departure (Hong Kong)	No of days in Hong Kong
23-6-1999	Wednesday		08:35	1
26-6-1999	Saturday	17:33		
28-6-1999	Monday		08:04	3
2-7-1999	Friday	22:05		
5-7-1999	Monday		08:02	4
5-7-1999	-	19:05		
6-7-1999	Tuesday		08:08	1
6-7-1999	-	19:03		
7-7-1999	Wednesday		08:18	1
7-7-1999	-	20:19		
8-7-1999	Thursday		07:55	1
9-7-1999	Friday	18:28		
13-7-1999	Tuesday		07:46	5
13-7-1999	-	18:45		
14-7-1999	Wednesday		08:18	1
16-7-1999	Friday	18:16		
19-7-1999	Monday		08:01	4
19-7-1999	-	20:24		
20-7-1999	Tuesday		08:47	1
23-7-1999	Friday	20:36		
26-7-1999	Monday		09:36	4
29-7-1999	Thursday	22:38		
2-8-1999	Monday		08:06	5
3-8-1999	Tuesday	21:03		
4-8-1999	Wednesday		09:14	2
7-8-1999	Saturday	11:05		
11-8-1999	Wednesday		09:16	5
13-8-1999	Friday	17:44		
16-8-1999	Monday		08:31	4
20-8-1999	Friday	22:42		
24-8-1999	Tuesday		17:48	5
26-8-1999	Thursday	18:59		
27-8-1999	Friday		08:29	2
27-8-1999	-	21:18		
31-8-1999	Tuesday		07:53	4
3-9-1999	Friday	18:53		
7-9-1999	Tuesday		07:46	5
7-9-1999	-	18:25		
8-9-1999	Wednesday		07:40	1
8-9-1999	-	19:21		
9-9-1999	Thursday		08:09	1
14-9-1999	Tuesday	22:25		
17-9-1999	Friday		08:23	4

INLAND REVENUE BOARD OF REVIEW DECISIONS

Date	Day of the week	Time of arrival (Hong Kong)	Time of departure (Hong Kong)	No of days in Hong Kong
17-9-1999	-	18:56		
20-9-1999	Monday		08:29	3
20-9-1999	-	18:37		
21-9-1999	Tuesday		08:19	1
21-9-1999	-	22:20		
23-9-1999	Thursday		08:04	2
28-9-1999	Tuesday	14:54		
3-10-1999	Sunday		14:59	6
6-10-1999	Wednesday	19:48		
7-10-1999	Thursday		08:41	2
9-10-1999	Saturday	12:27		
11-10-1999	Monday		08:01	3
11-10-1999	-	21:36		
12-10-1999	Tuesday		08:35	1
16-10-1999	Saturday	16:11		
19-10-1999	Tuesday		08:55	4
22-10-1999	Friday	20:31		
25-10-1999	Monday		08:09	4
25-10-1999	-	13:50		
26-10-1999	Tuesday		07:56	1
26-10-1999	-	20:11		
27-10-1999	Wednesday		07:58	1
27-10-1999	-	18:45		
28-10-1999	Thursday		09:43	1
29-10-1999	Friday	22:50		
31-10-1999	Sunday		15:51	3
1-11-1999	Monday	19:37		
2-11-1999	Tuesday		08:01	2
2-11-1999	-	20:55		
3-11-1999	Wednesday		07:58	1
3-11-1999	-	18:45		
4-11-1999	Thursday		07:58	1
5-11-1999	Friday	22:22		
8-11-1999	Monday		10:13	4
12-11-1999	Friday	16:06		
16-11-1999	Tuesday		07:53	5
16-11-1999	-	18:41		
17-11-1999	Wednesday		09:12	1
19-11-1999	Friday	18:45		
22-11-1999	Monday		09:38	4
22-11-1999	-	19:13		
23-11-1999	Tuesday		08:01	1
23-11-1999	-	19:22		

INLAND REVENUE BOARD OF REVIEW DECISIONS

Date	Day of the week	Time of arrival (Hong Kong)	Time of departure (Hong Kong)	No of days in Hong Kong
24-11-1999	Wednesday		07:58	1
30-11-1999	Tuesday	19:02		
2-12-1999	Thursday		07:51	3
2-12-1999	-	15:27		
3-12-1999	Friday		21:59	1
11-12-1999	Saturday	11:34		
14-12-1999	Tuesday		08:12	4
16-12-1999	Thursday	18:40		
17-12-1999	Friday		08:39	2
17-12-1999	-	18:47		
28-12-1999	Tuesday		07:58	11
28-12-1999	-	18:54		
29-12-1999	Wednesday		08:07	1
30-12-1999	Thursday	23:26		
7-1-2000	Friday		11:36	9
7-1-2000	-	16:55		
11-1-2000	Tuesday		07:50	4
11-1-2000	-	19:39		
12-1-2000	Wednesday		09:45	1
14-1-2000	Friday	17:58		
17-1-2000	Monday		08:29	4
17-1-2000	-	18:55		
18-1-2000	Tuesday		08:16	1
18-1-2000	-	20:06		
19-1-2000	Wednesday		08:02	1
19-1-2000	-	19:48		
20-1-2000	Thursday		08:00	1
21-1-2000	Friday	20:17		
25-1-2000	Tuesday		08:15	5
25-1-2000	-	18:37		
26-1-2000	Wednesday		08:18	1
27-1-2000	Thursday	17:49		
29-1-2000	Saturday		12:40	3
5-2-2000	Saturday	11:19		
14-2-2000	Monday		08:30	10
14-2-2000	-	18:51		
15-2-2000	Tuesday		08:30	1
15-2-2000	-	14:46		
16-2-2000	Wednesday		07:21	1
21-2-2000	Monday	12:01		
22-2-2000	Tuesday		08:18	2
23-2-2000	Wednesday	17:58		
24-2-2000	Thursday		08:24	2

INLAND REVENUE BOARD OF REVIEW DECISIONS

Date	Day of the week	Time of arrival (Hong Kong)	Time of departure (Hong Kong)	No of days in Hong Kong
24-2-2000	-	20:10		
25-2-2000	Friday		07:58	1
27-2-2000	Sunday	11:05		
28-2-2000	Monday		08:30	2
28-2-2000	-	18:57		
29-2-2000	Tuesday		08:06	1
4-3-2000	Saturday	14:27		
6-3-2000	Monday		08:35	3
6-3-2000	-	19:42		
7-3-2000	Tuesday		08:17	1
9-3-2000	Thursday	20:48		
10-3-2000	Friday		08:14	2
10-3-2000	-	22:11		
13-3-2000	Monday		08:09	3
13-3-2000	-	19:58		
14-3-2000	Tuesday		08:27	1
14-3-2000	-	19:51		
15-3-2000	Wednesday		08:16	1
15-3-2000	-	19:55		
16-3-2000	Thursday		09:30	1
17-3-2000	Friday	18:56		
20-3-2000	Monday		09:33	4
20-3-2000	-	19:30		
21-3-2000	Tuesday		08:01	1
24-3-2000	Friday	15:28		
28-3-2000	Tuesday		08:12	5
31-3-2000	Friday	18:02		1
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INLAND REVENUE BOARD OF REVIEW DECISIONS

**Travel schedule of the Taxpayer
for the period from 1 April 2000 to 31 March 2001
(as per information supplied by Immigration Department)**

Date	Day of the week	Time of arrival (Hong Kong)	Time of departure (Hong Kong)	No of days in Hong Kong
4-4-2000	Tuesday		18:55	⁽¹⁾ 4
7-4-2000	Friday	18:00		
10-4-2000	Monday		07:55	4
14-4-2000	Friday	18:32		
17-4-2000	Monday		10:02	4
17-4-2000	-	19:21		
18-4-2000	Tuesday		08:15	1
18-4-2000	Wednesday	19:04		
19-4-2000	Wednesday		08:30	1
19-4-2000	-	21:04		
25-4-2000	Tuesday		08:16	6
25-4-2000	-	21:15		
26-4-2000	Wednesday		08:28	1
27-4-2000	Thursday	14:18		
28-4-2000	Friday		07:52	2
28-4-2000	-	18:59		
7-5-2000	Sunday		21:11	9
13-5-2000	Saturday	11:40		
15-5-2000	Monday		09:34	3
15-5-2000	-	19:08		
16-5-2000	Tuesday		15:13	1
19-5-2000	Friday	18:59		
22-5-2000	Monday		09:36	4
22-5-2000	-	09:56		
22-5-2000	-		11:49	-
27-5-2000	Saturday	11:03		
29-5-2000	Monday		13:48	3
29-5-2000	-	19:16		
30-5-2000	Tuesday		08:22	1
30-5-2000	-	19:12		
31-5-2000	Wednesday		08:14	1
31-5-2000	-	18:41		
1-6-2000	Thursday		07:59	1
2-6-2000	Friday	18:11		
7-6-2000	Wednesday		07:15	6
10-6-2000	Saturday	15:22		
13-6-2000	Tuesday		08:28	4
13-6-2000	-	17:50		
15-6-2000	Thursday		08:00	2

INLAND REVENUE BOARD OF REVIEW DECISIONS

Date	Day of the week	Time of arrival (Hong Kong)	Time of departure (Hong Kong)	No of days in Hong Kong
16-6-2000	Friday	18:51		
20-6-2000	Tuesday		10:53	5
20-6-2000	-	18:05		
22-6-2000	Thursday		08:01	2
22-6-2000	-	18:37		
23-6-2000	Friday		08:14	1
23-6-2000	-	19:13		
26-6-2000	Monday		08:25	3
26-6-2000	-	18:21		
27-6-2000	Tuesday		08:32	1
1-7-2000	Saturday	15:52		
3-7-2000	Monday		08:22	3
3-7-2000	-	15:24		
4-7-2000	Tuesday		08:17	1
4-7-2000	-	18:31		
5-7-2000	Wednesday		08:16	1
7-7-2000	Friday	17:23		
10-7-2000	Monday		08:37	4
12-7-2000	Wednesday	18:27		
13-7-2000	Thursday		08:27	2
13-7-2000	-	19:35		
14-7-2000	Friday		08:23	1
14-7-2000	-	19:17		
18-7-2000	Tuesday		08:19	4
18-7-2000	-	19:02		
19-7-2000	Wednesday		08:08	1
19-7-2000	-	19:29		
20-7-2000	Thursday		08:02	1
21-7-2000	Friday	17:50		
25-7-2000	Tuesday		07:59	5
25-7-2000	-	19:11		
26-7-2000	Wednesday		08:06	1
26-7-2000	-	17:59		
27-7-2000	Thursday		08:01	1
27-7-2000	-	16:02		
31-7-2000	Monday		08:22	4
31-7-2000	-	17:47		
1-8-2000	Tuesday		08:19	1
1-8-2000	-	16:52		
2-8-2000	Wednesday		07:55	1
2-8-2000	-	14:19		
4-8-2000	Friday		08:08	2
4-8-2000	-	17:10		

INLAND REVENUE BOARD OF REVIEW DECISIONS

Date	Day of the week	Time of arrival (Hong Kong)	Time of departure (Hong Kong)	No of days in Hong Kong
8-8-2000	Tuesday		07:52	4
10-8-2000	Thursday	18:47		
11-8-2000	Friday		08:26	2
11-8-2000	-	18:39		
14-8-2000	Monday		12:15	3
14-8-2000	-	18:04		
15-8-2000	Tuesday		08:04	1
15-8-2000	-	18:35		
16-8-2000	Wednesday		12:43	1
16-8-2000	-	18:37		
17-8-2000	Thursday		11:03	1
17-8-2000	-	18:47		
18-8-2000	Friday		07:51	1
19-8-2000	Saturday	12:50		
21-8-2000	Monday		09:42	3
21-8-2000	-	21:55		
22-8-2000	Tuesday		08:01	1
25-8-2000	Friday	19:17		
29-8-2000	Tuesday		07:59	5
29-8-2000	-	16:08		
31-8-2000	Thursday		08:04	2
31-8-2000	-	18:44		
6-9-2000	Wednesday		08:27	6
6-9-2000	-	18:21		
7-9-2000	Thursday		08:04	1
8-9-2000	Friday	14:51		
11-9-2000	Monday		08:32	4
11-9-2000	-	14:39		
13-9-2000	Wednesday		10:07	2
15-9-2000	Friday	20:50		
18-9-2000	Monday		08:14	4
20-9-2000	Wednesday	18:40		
21-9-2000	Thursday		08:32	2
21-9-2000	-	19:27		
22-9-2000	Friday		07:59	1
22-9-2000	-	18:54		
26-9-2000	Tuesday		08:28	4
26-9-2000	-	19:43		
10-10-2000	Tuesday		08:43	14
10-10-2000	-	14:08		
11-10-2000	Wednesday		09:37	1
13-10-2000	Friday	21:11		
24-10-2000	Tuesday		08:02	12

INLAND REVENUE BOARD OF REVIEW DECISIONS

Date	Day of the week	Time of arrival (Hong Kong)	Time of departure (Hong Kong)	No of days in Hong Kong
24-10-2000	-	18:37		
25-10-2000	Wednesday		08:03	1
25-10-2000	-	18:15		
26-10-2000	Thursday		13:28	1
28-10-2000	Saturday	18:45		
31-10-2000	Tuesday		07:55	4
31-10-2000	-	18:45		
1-11-2000	Wednesday		07:43	1
1-11-2000	-	18:18		
2-11-2000	Thursday		08:35	1
3-11-2000	Friday	21:51		
6-11-2000	Monday		12:28	4
6-11-2000	-	18:14		
8-11-2000	Wednesday		07:54	2
8-11-2000	-	15:52		
9-11-2000	Thursday		08:02	1
9-11-2000	-	20:15		
10-11-2000	Friday		08:07	1
10-11-2000	-	18:14		
13-11-2000	Monday		08:18	3
15-11-2000	Wednesday	17:47		
16-11-2000	Thursday		08:20	2
17-11-2000	Friday	20:36		
20-11-2000	Monday		13:15	4
20-11-2000	-	18:27		
21-11-2000	Tuesday		10:20	1
22-11-2000	Wednesday	18:59		
23-11-2000	Thursday		08:08	2
24-11-2000	Friday	23:04		
27-11-2000	Monday		08:14	4
27-11-2000	-	17:47		
28-11-2000	Tuesday		08:16	1
28-11-2000	-	17:46		
29-11-2000	Wednesday		07:59	1
29-11-2000	-	19:01		
30-11-2000	Thursday		08:02	1
30-11-2000	-	22:06		
1-12-2000	Friday		08:02	1
1-12-2000	-	16:36		
4-12-2000	Monday		07:40	3
8-12-2000	Friday	20:34		
11-12-2000	Monday		08:07	4
11-12-2000	-	16:21		

INLAND REVENUE BOARD OF REVIEW DECISIONS

Date	Day of the week	Time of arrival (Hong Kong)	Time of departure (Hong Kong)	No of days in Hong Kong
12-12-2000	Tuesday		14:26	1
12-12-2000	-	18:51		
13-12-2000	Wednesday		11:05	1
15-12-2000	Friday	16:08		
18-12-2000	Monday		08:18	4
18-12-2000	-	17:44		
19-12-2000	Tuesday		08:04	1
19-12-2000	-	18:25		
20-12-2000	Wednesday		08:08	1
20-12-2000	-	15:59		
28-12-2000	Thursday		07:58	8
29-12-2000	Friday	15:51		
2-1-2001	Tuesday		08:16	5
2-1-2001	-	20:10		
3-1-2001	Wednesday		08:32	1
5-1-2001	Friday	19:45		
8-1-2001	Monday		07:48	4
12-1-2001	Friday	17:17		
15-1-2001	Monday		08:14	4
15-1-2001	-	18:43		
17-1-2001	Wednesday		08:03	2
20-1-2001	Saturday	17:40		
6-2-2001	Tuesday		07:55	18
6-2-2001	-	18:36		
7-2-2001	Wednesday		08:17	1
7-2-2001	-	18:01		
8-2-2001	Thursday		08:04	1
8-2-2001	-	15:09		
9-2-2001	Friday		08:40	1
9-2-2001	-	20:20		
12-2-2001	Monday		08:16	3
12-2-2001	-	19:46		
13-2-2001	Tuesday		08:06	1
13-2-2001	-	18:16		
14-2-2001	Wednesday		08:01	1
14-2-2001	-	18:26		
15-2-2001	Thursday		08:11	1
15-2-2001	-	20:04		
16-2-2001	Friday		08:06	1
18-2-2001	Sunday	12:20		
20-2-2001	Tuesday		08:20	3
22-2-2001	Thursday	18:51		
26-2-2001	Monday		08:07	5

INLAND REVENUE BOARD OF REVIEW DECISIONS

Date	Day of the week	Time of arrival (Hong Kong)	Time of departure (Hong Kong)	No of days in Hong Kong
28-2-2001	Wednesday	20:10		
7-3-2001	Wednesday		18:37	8
11-3-2001	Sunday	12:53		
20-3-2001	Tuesday		15:45	10
20-3-2001	-	19:25		
21-3-2001	Wednesday		10:10	1
22-3-2001	Thursday	10:40		
28-3-2001	Wednesday		10:13	7
30-3-2001	Friday	19:30		⁽²⁾ 2
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(1) From 1-4-2000 to 4-4-2000

(2) From 30-3-2001 to 31-3-2001

INLAND REVENUE BOARD OF REVIEW DECISIONS

Annexure 2

An extract of information from Board of Review bundle pages 3 to 22

Year of assessment	Date (Date of the week)	Purpose of staying in Hong Kong
1996/97	6-5-1996 (Monday)	MPE meeting
	26-8-1996 (Monday)	Bringing China customers/officials to HK before their departure to [an overseas] office
	2-9-1996 (Monday)	Bringing China customers/officials to HK before their departure to [an overseas] office
	11-2-1997 (Tuesday))
	12-2-1997 (Wednesday)) Reporting China development to sales director
1997/98	13-2-1997 (Thursday))
	14-2-1997 (Friday)	Consolidated China account Debtors China at home
	4-6-1997 (Wednesday)	Overseas visitor
	3-7-1997 (Thursday)) China product training in HK
	4-7-1997 (Friday))
	28-7-1997 (Monday)	Meeting with oversea [xxx] agent
	11-8-1997 (Monday)	Go to hotel to pick up
	12-8-1997 (Tuesday)	Meeting overseas [xxx] agent
	8-9-1997 (Monday)	Overseas visitors
	20-10-1997 (Monday)	China budget meet
	17-11-1997 (Monday)	Meeting in HK ([Company F] acquisition)
	8-12-1997 (Monday)) To City H from HK with [xxx]
1998/99	9-12-1997 (Tuesday))
	2-1-1998 (Friday)	Product training in HK by oversea visitors
	9-4-1998 (Thursday)	Delegation to HK
	11-5-1998 (Monday)) Interview China sales managers
	12-5-1998 (Tuesday))
	10-7-1998 (Friday)	Bring visitors to HK
1999/2000	24.11.1998 (Tuesday)	Delegation to HK
	8-1-1999 (Friday)	Overseas visitors, stay in HK
	22-9-1999 (Wednesday)	Overseas visitors
	24-1-2000 (Monday)	Overseas visitors
	27-3-2000 (Monday)	Meeting in HK ([xxx])
2000/01	14-6-2000 (Wednesday)	Report China works (investigate business model)
	19-6-2000 (Monday)	Report China works, prepare to relocated my job
	7-8-2000 (Monday)	China works progress review
	28-8-2000 (Monday)	China progress reporting
	1-9-2000 (Friday)	Present the China works
	12-9-2000 (Tuesday)	Prepare the transfer back to HK
	25-9-2000 (Monday)	MPF introduction
	16-1-2001 (Tuesday)	Handover China works
19-2-2001 (Monday)	Handover officially	

INLAND REVENUE BOARD OF REVIEW DECISIONS