

Case No. D4/11

Salaries tax – appeal abandoned – financial problem

Panel: Colin Cohen (chairman), Choi Kwan Wing Kum Janice and K L Lau Alex.

Date of hearing: 6 April 2011.

Date of decision: 13 May 2011.

The taxpayer, having had the opportunity to consider and review the written representations by the Inland Revenue Department ('IRD') after the hearing commenced, agreed that she would no longer wish to pursue her appeal. Finally the taxpayer advised the Board that she had financial problems and would have difficulties in paying the tax that was due.

Held:

1. Having regard to all circumstances, the Board dismissed the appeal.
2. The Board made it clear to the taxpayer that her financial position and state of health were a matter entirely between herself and the IRD.

Appeal dismissed.

Taxpayer in person.

Chan Siu Ying and Yau Yuen Chun for the Commissioner of Inland Revenue.

Decision:

Introduction

1. This is an appeal by the Taxpayer in respect of a Determination dated 17 November 2010 by the Deputy Commissioner of Inland Revenue arising out of Additional Salaries Tax assessments for the years of assessment 2003/04 to 2006/07 and the Salaries Tax assessment for the year of assessment 2007/08.

2. The Taxpayer was employed by Company A as Office Manager/Administrator.

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3. After the hearing commenced, the Taxpayer was given the opportunity to consider and review the written representations by Ms Chan Siu-ying on behalf of the Inland Revenue Department ('IRD').
4. Having had the opportunity to consider the representations and having regard to various issues that the Board raised with her, she agreed that she would no longer wish to pursue her appeal.
5. Therefore, having regard to all circumstances, the Board dismissed the appeal.
6. Finally, the Taxpayer advised us that she had financial problems and would have difficulties in paying the tax that was due. The Board made it clear to her that this was a matter entirely between herself and the IRD. However, if she was to put forward representations as to her current financial position and the state of health, then these would be considered by the IRD at the appropriate time.