

Case No. D47/10

Property tax – appeal against determination – withdrawal of appeal before commencement of hearing – leave to withdraw granted.

Panel: Colin Cohen (chairman), Chan Yue Chow and Kong Chi How Johnson.

Date of hearing: 10 March 2011.

Date of decision: 28 March 2011.

The Taxpayers appealed against the Determination by the Acting Deputy Commissioner in respect of property tax assessments for 2002/03 and 2003/04 years of assessment. Before the hearing of the appeal commenced, the Taxpayers applied to withdraw the appeal upon considering various matters, including the written submissions for the Inland Revenue Department ('IRD').

Held:

Having regard to all circumstances, leave to withdraw the appeal was given. It was also recorded that the IRD would consider any representations from the Taxpayers regarding payment of the tax due by instalments.

Appeal dismissed.

Taxpayer in person.

Chan Tsui Fung and Leung Wing Chi for the Commissioner of Inland Revenue.

Decision:

Introduction

1. This is an appeal by Mr A and his wife, Ms B ('the Taxpayers') in respect of a Determination dated 4 October 2010 by the Acting Deputy Commissioner of Inland Revenue in respect of Property Tax Assessments for the years of assessment 2002/03 and 2003/04 ('the Determination').

2. The issue for the Board's decision is whether the Taxpayers were entitled to elect for Personal Assessment for the years of assessment 2002/03 and 2003/04.

(2011-12) VOLUME 26 INLAND REVENUE BOARD OF REVIEW DECISIONS

3. Before the hearing commenced, Mr A on behalf of the Taxpayers had the opportunity to consider and review the various written submissions prepared by Ms Chan.
4. Mr A on behalf of the Taxpayers having had the opportunity to consider various matters asked for leave to withdraw their appeal.
5. The Board, having regard to all circumstances, gave leave and in turn dismissed the appeal.
6. Ms Chan on behalf of the Inland Revenue Department confirmed that they would consider any representations from the Taxpayers for payment of the tax due by way of instalments.