

Case No. D89/06

Salaries tax – practice and procedure – hearing and disposal of appeals – absence – section 68 of Inland Revenue Ordinance (‘IRO’).

Panel: Colin Cohen (chairman), James Mailer and James Wardell.

Date of hearing: 15 February 2007.

Date of decision: 19 March 2007.

The taxpayer’s request for a review of the decision of the Board was fixed to be heard on 15 February 2007 at 5.15 p.m.

The taxpayer was not present when the hearing commenced at 5.15 p.m. on 15 February 2007. The representatives of the Inland Revenue Department indicated that they had not heard anything from the taxpayer nor had they received any communications or correspondence.

Held:

1. The Board had no alternative but to dismiss the taxpayer’s application for a review of its decision.

Application dismissed.

Taxpayer in absentia.

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

Decision:

1. On 5 December 2006, we handed down a decision whereby the appeal was dismissed.
2. On 5 December 2006, the Clerk to the Board of Review wrote to Mr A (‘the Taxpayer’) providing him with a copy of the decision and drawing to his attention to section 68(2B)

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and 2(C) of the Inland Revenue Ordinance (Chapter 112) ('IRO').

3. On 4 January 2007, the Taxpayer wrote a without prejudice letter to the Clerk to the Board of Review.

4. We were prepared to accept that this letter was a request for a review of our order to dismiss the appeal. A hearing for this review was fixed to be heard on 15 February 2007 at 5.15 p.m.

5. At 5.15 p.m. on 15 February 2007, when the hearing commenced, the Taxpayer was not present. The representatives of the Inland Revenue Department indicated that they had not heard anything from the Taxpayer nor had they received any communications or correspondence.

6. Therefore, in light of the Taxpayer's non-attendance, we had no alternative but to dismiss his application for a review of our decision of 5 December 2006.