

**Case No. D9/06**

**Salaries tax** – home loan interest deductions.

Panel: Kenneth Kwok Hing Wai SC (chairman), Emily Lam Yuet Ming and Vincent Mak Yee Chuen.

Date of hearing: 17 March 2006.

Date of decision: 19 April 2006.

The appellant in B/R 104/05 (the ‘husband’) and the appellant in B/R105/05 (the ‘Wife’) are husband and wife, collectively called the ‘Couple’. This appeal and appeal Case No D8/06 were heard together.

**Held:**

1. For reasons given in the Board’s Decision in the Husband’s appeal [Case No D8/06], the Board dismisses the Wife’s appeal and confirm the assessment appealed against as increased by the Deputy Commissioner.

**Appeal dismissed.**

Taxpayer represented by her husband.

Tsui Nin Mei and Lau Yuen Yi for the Commissioner of Inland Revenue.

**Decision:**

1. This is an appeal against the Determination of the Deputy Commissioner of Inland Revenue dated 30 December 2005 whereby the salaries tax assessment for the year of assessment 2004/05 under charge number 9-0632102-05-9, dated 26 August 2005, showing net chargeable income of \$110,593 with tax payable thereon of \$11,318 was increased to net chargeable income of \$155,018 with tax payable thereon of \$20,203.

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2. The appellant in B/R 104/05 ('the Husband') and the appellant in B/R 105/05 ('the Wife') are husband and wife, collectively called 'the Couple'. The two appeals were heard together.

3. For reasons given in the Board's Decision in the Husband's appeal, we dismiss the Wife's appeal and confirm the assessment appealed against as increased by the Deputy Commissioner.