

## Hearing Arrangements during Inclement Weather

- When Tropical Cyclone Signal No. 8 or above, Pre-No. 8 Special Announcement, “Extreme Condition” announcement or Black Rainstorm Warning Signal is issued or in force, hearing scheduled but not yet commenced will be adjourned.
- When Pre-No. 8 Special Announcement or Black Rainstorm Warning Signal is issued, a hearing in progress may be adjourned or continued at the discretion of the Board.
- When Tropical Cyclone Signal No. 8 or above, “Extreme Condition” announcement or Black Rainstorm Warning Signal is lowered or cancelled during the following time:

Hearing Session Scheduled*	Morning	Afternoon	Whole day	Evening
Time				
At or before 6:00 a.m.	To be held as scheduled			
Between 6:00 a.m. and 11:00 a.m.	To be adjourned	To be held as scheduled	To be held at 2:15 p.m.	To be held as scheduled
Between 11:00 a.m. and 1:00 p.m.	To be adjourned			To be held as scheduled
After 1:00 p.m.	To be adjourned			

***\*Remark***

*Morning – 9:30 a.m. to 12:30 p.m.  
 Afternoon – 2:15 p.m. to 5:00 p.m.  
 Whole day – 9:30 a.m. to 5:00 p.m.  
 Evening – 5:15 p.m. to 7:15 p.m.*

- Parties affected by an adjourned hearing will be notified of further arrangements when the Clerk’s Office resumes operation.

**Board of Review (Inland Revenue Ordinance)**

**January 2021**