

Invitation for Nomination of Members for Inland Revenue Board of Review

The Inland Revenue Board of Review ("Board") is inviting nominations from the Institute for membership of the Board.

The invitation indicates that interested persons should have a minimum of 10 years' experience in the accounting profession. While preference will be given to applicants with a professional background giving them knowledge of the working of the Inland Revenue Ordinance (Cap. 112), to avoid any possible conflicts of interest, applicants should not be involved in the provision of tax services in their daily work.

The Board is an independent statutory body constituted under section 65 of the Inland Revenue Ordinance to determine tax appeals. The Board consists of a chairman, 10 deputy chairmen, who should have legal training and experience, and not more than 150 other members, all of whom should be appointed by the Chief Executive on an individual basis. The approving authority for the appointment of members of the Board has been delegated to the Secretary for Financial Services and the Treasury. The relevant statutory provisions governing the operations of the Board are contained in sections 4 and 65 to 69A of the ordinance. A copy of an [information leaflet](#) on the Board is enclosed for your reference.

As regards the time commitment required to be a member of the Board, we are informed that, in general, the Board will fix the panel hearings in consultation with members. A panel consists of a chairman and two members and meets either during the daytime (9:30 a.m. to 12:30 p.m. and / or 2:15 p.m. to 5:00 p.m.) or in the evening (5:15 p.m. to 7:15 p.m.).

A sitting fee of HK\$955 per attendance is paid to members, subject to adjustment from time to time.

You may recommend suitable Institute members with the requisite minimum years of experience for the consideration of the Board. Institute members may also nominate themselves. If you wish to make a nomination, you may do so by writing to Elena Chai, Associate Director, Advocacy & Practice Development at the Institute, or emailing her at elena@hki CPA.org.hk, under the subject heading "Board of Review nomination".

You should provide the:

- name of the nominated person
- corresponding Institute membership number
- name and contact details of the firm/company for which they work
- completed curriculum vitae. A [blank curriculum vitae form](#) is enclosed.

Nominations must be received by Monday, 5 June 2017.

We understand that successful candidates should receive an appointment letter from the Board in December 2017 and that their appointment will be for three years, commencing 1 January 2018.

Hong Kong Institute of CPAs
Enquiries: 2287-7360