

Invitation for Nomination of New Members for Board of Review (Inland Revenue Ordinance)

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

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

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 are appointed by the Chief Executive on an individual basis. (The relevant statutory provisions governing the operations of the Board are contained in sections 4 and 65 to 69 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, the Institute has been 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\$240 per sitting is paid to members, subject to adjustment from time to time.

If you wish to nominate any member of your firm, who has the requisite minimum years of experience, to be considered for appointment, please write to Ms. Elena Chai, Manager, Specialist Practices of the Institute, providing the name of the person concerned, together with his or her completed curriculum vitae (a copy of a blank [curriculum vitae](#) is enclosed) and the name and contact details of the firm for which the proposed nominee is working. **Nominations must be received by Friday, 16 January 2009.**

The Institute understands that successful candidates should receive an appointment letter from the Board in June 2009 and that their appointment will be for three years, commencing 1 July 2009.