



11 January 2006

Our Ref.: C/TXP(5), M/NC

To: All Member Practices

Dear Member Practice,

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

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

Interested persons should have a minimum of 10 years' experience in the accounting profession. However, the requirements state that, while preference will be given to applicants with professional background which has close affiliation to 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 conflict of interests.

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 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, we have been informed that, in general, the Board will issue an invitation to members on a monthly basis to sit on a panel, which consists of a chairman and two members, for hearings during daytime (9:30 a.m. to 12:30 p.m. and /or 2:15 p.m. to 5:00 p.m.) or evenings (5:15 p.m. to 7:15 p.m.).

A sitting fee of \$220 per 2-hour session is paid to members.

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 Mr. John Tang, Assistant Director, 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 27 January 2006.**



We understand that successful candidates should receive an appointment letter from the Board in June 2006 and that their appointment will be for three years commencing 1 July 2006.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Winnie Cheung', written in a cursive, flowing style.

Winnie C.W. Cheung
Chief Executive & Registrar

WCC/PMT/ay
Encls.