

稅務上訴委員會書記辦事處

香港金鐘道 66 號
金鐘道政府合署高座 20 樓 2020 室



OFFICE OF THE CLERK TO
THE BOARD OF REVIEW
(INLAND REVENUE ORDINANCE)

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來函檔號 YOUR REF.:

本處檔號 OUR REF.: (31) TsyB BOR 00/530-1/2/1 Pt.31

By post and e-mail

26 January 2024

Mr Ernest CH LEE
President
The Hong Kong Chartered Governance Institute
3/F, Hong Kong Diamond Exchange Building
8 Duddell Street
Central, Hong Kong

Dear Mr LEE,

Invitation for Membership Referrals 2025
Board of Review (Inland Revenue Ordinance)

The Board of Review (Inland Revenue Ordinance) (“the Board”) would like to ask for your kind assistance in referring interested members of your organisation to apply for membership to the Board.

The Board is an independent statutory body constituted under Section 65 of the Inland Revenue Ordinance (Cap 112) to hear and determine tax appeals. The Board shall consist of a Chairman and 10 Deputy Chairmen and not more than 150 other members. All members of the Board are appointed on an individual basis by the Chief Executive, whose approving authority has been delegated to the Secretary for Financial Services and the Treasury.

To enhance the Board’s independent and unbiased position, a membership appointment exercise is conducted annually to blend a wide range of expertise into the Board. The upcoming appointment will take effect from **1 January 2025** for a period of 3 years. An applicant is expected to fulfil the following criteria:-

- (a) he/she should have at least **10 years’** experience in his/her profession (there may be a few positions open to exceptional candidates with at least **7 years** of professional experience);
- (b) preference is given to a candidate whose professional background has close affiliation to the workings of the Inland Revenue Ordinance; and
- (c) to avoid possible conflict of interest, he/she should not have involved in the provision of tax services directly to clients in his/her daily work in the **2 years prior to the date of appointment, i.e. from 1 January 2023 to 31 December 2024.**

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I should be grateful if you would refer suitable candidates to the Board for the consideration of the administration. As the Government attaches importance to the participation and engagement of public affairs among young people, we welcome referrals of young candidates aged under 35 meeting the above criteria.

Membership applications should be submitted in format of the **standard curriculum vitae** enclosed with this letter by **22 March 2023 (Friday) 5 p.m.** to **bor@fstb.gov.hk**. Successful candidates will be individually informed of their appointment offer in the 4th quarter of 2024. You may wish to note that appointments to the Board are on personal basis, members are not appointed as representatives of your organisation.

A copy of the information leaflet of the Board is enclosed for your reference. Should you require further information of the Board, please visit <https://www.info.gov.hk/bor> or contact Miss Hillary CHAN, Assistant Clerk to the Board at 2157 3811.

Thank you in advance for your kind assistance.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'A I g x' followed by a large, sweeping flourish.

(Alex LI)
Clerk to the Board of Review
(Inland Revenue Ordinance)

Enclosures:

- (1) Standard curriculum vitae
- (2) Information leaflet of the Board