

**CONTROLLING OFFICER'S REPLY TO
INITIAL WRITTEN QUESTION**

FSTB(Tsy)055

Question Serial No.

2390

Head: 76 Inland Revenue Department Subhead (No. & title):

Programme: (1) Assessing Functions

Controlling Officer: Commissioner of Inland Revenue

Director of Bureau: Secretary for Financial Services and the Treasury

Question:

According to some accountants, the Inland Revenue Department's assessing criteria are unclear, causing inconvenience to them. Will the administration consider allocating resources to provide training for assessing officers and accountants in respect of assessing guidelines? If yes, what are the manpower and expenditures involved?

Asked by: Hon. TAM Heung-man

Reply:

The Inland Revenue Department (IRD) has published a series of Departmental Interpretation and Practice Notes (DIPNs) providing guidance on application of the tax law and the usual practices in conducting the tax assessment functions. To facilitate taxpayers and their authorized representatives to gain access to such information, these DIPNs are available on the IRD website. Up to now, 44 DIPNs have been issued. Advance rulings on taxation matters that may be of tax-paying public's interest as well as constantly updated frequently asked questions are published on the website. IRD considers that the above measures can help make clear and improve public access to its assessing criteria.

Regarding training for assessing officers, IRD has a training committee, which holds regular meetings to monitor the progress of training activities and review the training needs of staff, in particular the professional training for new and existing assessing officers. IRD officers also attend seminars organised by relevant accounting and taxation bodies from time to time to speak on issues of concern to the industry and exchange views with accountants in the private practice.

Signature _____

Name in block letters Mrs LAU MAK YEE MING, ALICE

Post Title Commissioner of Inland Revenue

Date 25 March 2008