

# Newsletter

## Construction

9 February 2023

### What's inside?

Adjudication .....	1
The importance of defining the scope of a reference to adjudication .....	1
Court considers interplay between adjudication and arbitration in a dispute resolution clause .....	3
Court holds that adjudicator's decision breached the principles of natural justice .....	5
When will an earlier adjudication decision be binding on a subsequent one? .....	7
Justin Yuen appointed as member of HKIAC Appointment Advisory Board and reappointed as member of Panel of the Board of Review (Inland Revenue Ordinance).....	9

## Adjudication

Adjudication will become more common in Hong Kong, as it is mandatory in the Security of Payment Provisions in Government Contracts and in Security of Payment Legislation to be introduced in future. Although the law and practice of adjudication in the UK is not identical to that in Hong Kong, it is expected that the Hong Kong Courts will refer to relevant UK case authorities on adjudication related matters. It is therefore important to familiarize ourselves with adjudication cases. With that in mind, our Construction Newsletter will now include articles on adjudication. In this newsletter our articles highlight four recent adjudication decisions.

## The importance of defining the scope of a reference to adjudication

KK Cheung

In *Manor Co-Living Ltd v RY Construction Ltd* [2022] EWHC 2715 (TCC), the Claimant (MCL) sought declarations from England's Construction and Technology Court that an adjudicator's decision was invalid and of no effect on the grounds that he had declined to consider, and excluded from his consideration, MCL's case that it had been lawfully entitled to terminate the contract, thereby depriving MCL of a potential common law defence to the dispute and thereby acting in breach of the requirements of natural justice. The court held that the adjudicator had considered MCL's common law defence and there had been no breach of natural justice. The judgment usefully sets out the principles applicable to determining the scope of an adjudication.

### Background

MCL and RYC were parties to a JCT Standard Building Contract 2016. MCL alleged defective work and served a Termination Notice on RYC. RYC asserted that the Termination Notice had not been validly served and that MCL was not entitled to terminate the contract and, as a result, MCL's conduct amounted to a repudiatory breach, which RYC accepted, thereby bringing the contract to an end.

## **Referral to Adjudication**

RYC referred the dispute to adjudication. In the Notice of Adjudication, RYC set out what it considered to be the boundaries of what was being referred to adjudication, namely whether MCL had correctly served its Notice of Termination and/or otherwise complied with the notice requirements in the contract, and, if not, the effect of this. The Notice of Adjudication specifically stated that the adjudicator would not be asked to consider whether there were substantive grounds for MCL to terminate RYC's employment.

The Notice of Adjudication set out the relief sought, namely declarations that MCL purported to terminate RYC's employment under the contract prematurely, failed to comply with the notice requirements in the contract and that MCL's purported termination was wrongful and invalid and it had thereby acted in breach of contract and repudiated the contract, which repudiation, RYC had accepted.

The court noted that it is commonplace for a referring party to seek to limit the scope of an adjudication and there is nothing impermissible about this as a strategy. Whether, however, a referring party is ultimately able to constrain the scope of an adjudication, the court said, depends upon how matters develop, and in particular, how a responding party puts its defence to the matters alleged.

In its Response, MCL raised the defence of common law repudiation i.e. that it had been entitled to terminate the contract at common law and had done so. MCL contended that the way in which the Notice of Adjudication had been drafted did not preclude it from advancing such defence.

## **Adjudicator's decision**

The adjudicator held that MCL had prematurely sought to terminate the contract and its purported termination was therefore of no effect. He held that MCL wrongly and in breach of the contract prevented RYC from accessing the site to carry out works and its breach of contract was repudiatory and had been accepted by RYC.

## **Proceedings for declaration that adjudicator's decision was invalid**

MCL issued proceedings, seeking a declaration that the adjudicator's decision was invalid because he had failed to consider its common law defence that it had successfully terminated the contract at common law and that this issue could not be excluded by the way in which RYC had framed the Notice of Adjudication.

## **Legal Principles – Scope of Adjudication**

The court referred to the following legal principles in respect of the scope of an adjudication:

- (1) A referring party is entitled to define the dispute to be referred to adjudication by its notice of adjudication and, in doing so, the referring party is entitled to confine the dispute referred to specific parts of a wider dispute, such as the valuation of particular elements of work forming part of an application for interim payment.
- (2) A responding party is not entitled to widen the scope of the adjudication by adding further disputes arising out of the underlying contract (without the consent of the other party). It is open to a responding party to commence separate adjudication proceedings in respect of other disputed matters.
- (3) A responding party is entitled to raise any defences it considers properly arguable to rebut the claim made by the referring party. By so doing, the responding party is not widening the scope of the adjudication; it is engaging with and responding to the issues within the scope of the adjudication.
- (4) Where the referring party seeks a declaration as to the valuation of specific elements of the works, it is not open to the responding party to seek a declaration as to the valuation of other elements of the works.
- (5) However, where the referring party seeks payment in respect of specific elements of the works, the responding party is entitled to rely on all available defences, including the valuation of other elements of the works, to establish that the referring party is not entitled to the payment claimed.
- (6) It is a matter for the adjudicator to decide whether any defences put forward amount to a valid defence to the claim in law and on the facts.
- (7) If the adjudicator asks the relevant question, it is irrelevant whether the answer arrived at is right or wrong. The decision will be enforced.

- (8) If the adjudicator fails to consider whether the matters relied on by the responding party amount to a valid defence to the claim in law and on the facts, that may amount to a breach of the rules of natural justice.
- (9) Not every failure to consider relevant points will amount to a breach of natural justice. The breach must be material and a finding of breach will only be made in plain and obvious cases.
- (10) If there is a breach of the rules of natural justice and such breach is material, the decision will not be enforced.

The court emphasised, in particular, the fact that a responding party is entitled to raise any defences it considers properly arguable to rebut the claim (principle (3) above). It added that use of the word “may” in principle (8) above should not be taken to suggest that the enquiry into whether an adjudicator has asked the right question is somehow discretionary. Instead, it indicates that not all failures to have done so will be a breach of natural justice i.e. the point elucidated in principle (9) above.

The court drew the following observations from the relevant case authorities, which guided its judgment:

- Failure to consider a critical or fundamental element of a defence (even if it may properly be described as a sub-issue) may make the decision unenforceable.
- The court must bear in mind the distinction between (a) considering an asserted defence and concluding it is not tenable and (b) deciding not to consider an asserted defence at all. The former is unlikely to be a breach of natural justice, whereas the latter may well be.
- The distinction between a deliberate or conscious decision to exclude consideration of a defence and an inadvertent omission is a relevant consideration, but is not determinative. Of much more importance is the gravity of the omission.
- Whilst a relevant factor may also be whether an error was brought about by tactical manoeuvring by the claiming party, this will usually be at most a secondary consideration.
- It is necessary to look at the substance of the decision rather than the form.

### **Was there a breach of natural justice?**

The court said that the starting point was to consider the case actually advanced in the adjudication. That case was that the Termination Notice constituted a valid contractual termination notice, and in the alternative constituted a valid communication which brought to an end the contract by common law termination, accepting RYC's repudiatory breach. The court found that the case advanced by MCL had been fully dealt with by the adjudicator, albeit in the context of his consideration of the jurisdiction argument raised by RYC. It was very clear, the court said, that the substantive question of common law termination was not outside the adjudicator's jurisdiction, because it had been raised by way of a material defence to declarations which could not be granted if MCL had validly terminated the contract. It was equally clear that the adjudicator had dealt with this head on: he rejected the contention that the Termination Notice constituted an acceptance of repudiatory breach for the purposes of a common law termination, and in these circumstances, it was unnecessary to consider the substantive question of repudiatory conduct. There was no breach of natural justice.

### **Comments**

This case illustrates the importance of defining the scope of reference of the adjudication and the difference between the respective positions of the referring and the responding parties. The responding party is entitled to raise all available defences to the referring party's claim. Such defences are not limited to issues narrowly defined by the claimant if the claim is for outstanding payment.

## **Court considers interplay between adjudication and arbitration in a dispute resolution clause**

Joseph Chung

In *Northumbrian Water Ltd v Doosan Enpure Ltd & Anor* [2022] EWHC 2881, the claimant (NWL) applied to England's Technology and Construction Court for summary judgment to enforce an adjudication decision, directing the Defendants

(the JV) to pay NWL £22,458,540.04 plus interest. The JV resisted enforcement and applied for a stay of proceedings on the ground that the dispute which was the subject of NWL's claim was required to be referred to arbitration.

## **Background**

NWL entered into a contract with the JV based on the NEC3 Engineering and Construction Contract Option C for the design and construction of waste water treatment works. Disputes arose between the parties arising out of cost-overruns, delays to the works and quality issues and NWL terminated the Contract on the grounds that the JV had substantially failed to comply with its obligations under it.

## **Dispute Resolution Provisions (DRPs)**

The DRPs in the Contract provided that a dispute arising under or in connection with the Contract was to be referred to and decided by an adjudicator and that a party dissatisfied with the adjudicator's decision may refer the dispute to arbitration, with the adjudicator's decision being binding on the parties unless and until revised by an arbitral tribunal.

## **Adjudication & referral to arbitration**

NWL commenced adjudication and the adjudicator made an award in NWL's favour, ordering the JV to pay it £22,458,540.04 plus interest. However, the JV failed to pay and served a Notice of Dissatisfaction, stating its intention to refer the matter to arbitration for final determination.

## **Court action**

NWL then commenced court proceedings claiming the £22,458,540.04 plus interest and the JV applied to stay the proceedings to arbitration under s.9 of the Arbitration Act 1996. Section 9(1) of the Arbitration Act (which is similar to s.20(1) of Hong Kong's Arbitration Ordinance) provides that a party to an arbitration agreement against whom legal proceedings are brought in respect of a matter which under the agreement is to be referred to arbitration may apply to court to stay the proceedings.

NWL's position was that the adjudication decision required immediate payment by the JV to NWL of £22,458,540.04 plus interest, as under the DRPs the decision was binding on the parties unless and until revised by the tribunal and enforceable as a matter of contractual obligation. In a case such as this, where the adjudicator had clearly answered the question that was referred to him and there was no breach of natural justice, there was no available defence to an application for summary judgment.

The JV argued that the reference to "dispute" in the DRPs was expressed in very wide language: "*a dispute arising under or in connection with this contract*" and such "dispute" included NWL's adjudication enforcement claim and it was entitled to a stay of the adjudication enforcement claim for arbitration.

## **Construction of the DRPs**

The court started by construing the dispute resolution procedure in the DRPs to determine whether there was a binding and enforceable adjudication decision under the Contract, before turning to the application for a s.9 stay.

The court said that the parties agreed to the appointment of the adjudicator, the JV did not raise any jurisdictional challenge prior to, or during, the adjudication, and participated in the adjudication by producing substantive written submissions and evidence. The adjudicator published his decision within the extended time limit agreed by the parties and the decision addressed the key issues identified by the parties in their written submissions and evidence. Therefore, on its face, it was a binding and enforceable adjudication decision.

The court said that having participated in the adjudication without raising any jurisdiction challenge, specific or general, it was now too late for the JV to raise such challenge and it was deemed to have waived any right to do so. The adjudication decision required immediate payment by the JV to NWL of £22,458,540.04 plus interest.

The DRPs provided that the adjudicator's decision was binding on the parties unless and until revised by the tribunal and was enforceable as a matter of contractual obligation. The meaning of the word "decision" in this clause was a matter of contractual construction, the court said, and its plain and ordinary meaning in the context of the DRPs was the decision purportedly made by the adjudicator on the dispute referred to him.

The court pointed out that the courts take a robust approach to adjudication enforcement, enforcing decisions of adjudicators by summary judgment, regardless of errors of procedure, fact or law, unless the adjudicator had acted in excess of jurisdiction or in serious breach of the rules of natural justice.

Subject to the JV's application for a stay of proceedings, the JV had no defence to the application for enforcement of the adjudication decision and NWL was entitled to summary judgment, the court said.

### Stay of proceedings

The court found that the DRPs defined "dispute" in very broad terms as "*a dispute arising under or in connection with this contract*". As a matter of principle, the court said, that covered the underlying substantive issues in dispute and was also sufficiently wide to cover a dispute as to whether the adjudication decision was outside the adjudicator's jurisdiction or in breach of the rules of natural justice, regardless whether this was considered to be part of, or separate from, the substantive underlying dispute. However, it did not follow, the court said, that the court *must* grant a stay for arbitration in this case because:

- The Notice of Dissatisfaction did not include any challenge to jurisdiction or on grounds of breach of the rules of natural justice. Therefore, the adjudication decision was final and binding in respect of those matters. The JV had lost its right to challenge the validity of the adjudication decision in court or in arbitration, although it retained its right to refer the underlying disputed issues to arbitration in accordance with its notification. On that basis, the effectiveness of the adjudication decision was not a matter which under the Contract was to be referred to arbitration and s.9(1) of the Arbitration Act 1996 was not engaged.
- Regardless of the scope of any reference to arbitration, the parties had expressly agreed that the adjudication decision would be binding on an interim basis. The parties agreed a tiered dispute resolution procedure. The DRPs expressly provided that the adjudicator's decision was binding on the parties "*unless and until revised by the tribunal*", that is, in arbitration, and that it was enforceable as a matter of contractual obligation.
- If there was no challenge to the validity of the adjudication decision in arbitration, any requirement for a party to enforce it by obtaining declaratory relief through an arbitration award (before enforcing such award under the Arbitration Act 1996) deprived it of any efficacy in the meantime. If there was a challenge to the validity of the adjudication decision, any requirement for a party to await the outcome of such challenge through the arbitral process likewise deprived it of any efficacy in the interim. The court will, it said, strive to construe the Contract so as to give effect to all the express terms of the same. No effect could be given to this provision unless the DRPs were read as expressing the parties' agreement that the court had power to enforce the adjudication decision pending any revision in arbitration.

The court concluded that, having construed the words used by the parties in this way so as to give effect to their intention, the claim to enforce an adjudication decision that was agreed to be binding and enforceable as a contractual obligation, was not a matter which under the agreement was to be referred to arbitration for the purpose of s.9(1) of the Arbitration Act 1996.

### Comments

The decision of the court in this case is unsurprising. If an adjudication decision cannot be readily enforced in court, it would frustrate the objective of quick resolution of disputes between the parties by adjudication subject only to review by arbitration.

## Court holds that adjudicator's decision breached the principles of natural justice

Justin Yuen

In *Van Oord UK Ltd v Dragados UK Ltd* [2022] CSOH 30, Scotland's Outer House, Court of Session held that the adjudicator in a construction dispute had reached his decision on a basis not canvassed with the parties. There was, therefore, a material breach of the principles of natural justice, such that the decision could not stand.

### Background

The parties entered into a sub-contract under which Van Oord was to provide the dredging of silts, sands, gravel and glacial till for a project, on which Dragados (the dredger) was the main contractor.

Dragados gave Van Oord notice of termination of the sub-contract and various disputes arose following the termination. Seven adjudications had taken place and in the sixth adjudication, Van Oord claimed it was entitled to an extension of time (EOT) and prolongation costs in respect of compensation events (including CEN 048 – Delayed Access to Open Quay Work). Van Oord also claimed method-related charges, and that it was entitled to equipment costs for various weather events (weather compensation events).

### **Adjudicator's decision**

The adjudicator issued a decision in Van Oord's favour, awarding it an EOT and prolongation costs and also the weather compensation events and method-related charges. In arriving at his decision, the adjudicator had selected as a baseline, a programme which not only was not contended for by either expert, but which both experts had given reasons for rejecting. He made an award to Van Oord based upon a critical date – 31 July 2019 – which was two days earlier than the date of 2 August 2019 proposed by Van Oord for CEN 048. Neither the date of 31 July 2019, nor the consequences of selecting it as the critical date, was canvassed with the parties.

The issue before the court was whether the adjudicator's decision in respect of CEN 048 was enforceable, or whether it was vitiated by a breach of natural justice. Dragados's case was that the adjudicator was not entitled to adopt the course he had taken without first intimating to the parties an indication of what he contemplated, giving them an opportunity to address him further. Had he done so, it said, it would have raised a time-bar argument.

### **The Law**

The court referred to the underlying principles applicable to enforcement of adjudicator decisions, namely:

- As a starting point, the courts will in general, summarily enforce an adjudicator's decision.
- Challenges to an adjudicator's decision on the ground of natural justice were likely to succeed only in the plainest of cases.
- Nonetheless, where an adjudicator is found to have acted contrary to the interests of natural justice, enforcement will be refused.

The court referred to the application of principles of natural justice to the adjudication process as follows:

- Each party must be given a fair opportunity to present its case.
- If the adjudicator makes investigations and inquiries of his own, or proposes to use his own knowledge and experience to advance significant propositions of fact or law which have not been canvassed by the parties, it will normally be appropriate to canvas those propositions with the parties before a decision is made.
- The adjudicator should not decide a point on a factual or legal basis that has not been argued or put forward before him.
- However, an adjudicator can reach a decision on a point of importance on the material before him on a basis for which neither party has contended, provided that the parties were aware of the relevant material and that the issues to which it gave rise had been fairly canvassed.
- For a breach of natural justice to vitiate a decision, it must be a material breach. A breach is likely to be material where the adjudicator has failed to bring to the parties' attention, a point or issue which they ought to have been given the opportunity to comment on, if it is one which is either decisive or of considerable potential importance to the outcome of the resolution of the dispute. The question is whether, in deciding the case, the adjudicator went off on a frolic of his own.
- An adjudicator is afforded considerable leeway and is entitled to adopt an intermediate position not contended for by either party, without giving notice of his intention to do so.

The court said that in applying these principles and asking whether there has been a breach of natural justice, the test is not whether an unjust result has been reached, but rather whether there was an opportunity afforded for injustice to be done. If there was such an opportunity, the decision cannot stand.

### **Court's decision**

The court said that the line between an adjudicator going off on a frolic of his own, on the one hand, and, on the other, making legitimate use of his experience to analyse material which has been lodged and commented on by parties before reaching a decision not contended for by either party, is not always an easy one to draw, particularly when it is remembered that an adjudication decision reached by an adjudicator who has embarked upon the latter exercise will be enforced by the courts even if wrong.

The court said that the common theme running through the above principles was that the procedure adopted by the adjudicator must be fair. That is the acid test: where an adjudicator has departed from the four corners of the submissions made by parties, was it fair not to seek further submissions? If the issues have been fairly canvassed, or if the adjudicator



has simply adopted an intermediate position, fairness will not require that the parties be given an opportunity to make further submissions. Conversely, if the adjudicator proposes a novel approach on a significant issue, which has not been canvassed, fairness will point in the opposite direction.

The court said that the adoption of a critical date which was not only different from, but earlier than, that argued for by Van Oord, took the case into a different sphere. Accordingly, it could not be truly said in the circumstances, that the adjudicator had adopted an intermediate course. Having decided that it was the appropriate baseline (something which could not have been foreseen by the parties), and having formed the view that the critical date was earlier than that contended for by Van Oord, fairness demanded that he give the parties a further opportunity to address him on those issues. This was underlined by the fact, the court said, that the adjudicator did not address the time bar argument which was advanced, in a slightly different context, by Dragados. It could not be known whether he simply overlooked that argument, overlooked the significance of finding that the critical event arose more than 7 weeks before the date of CEN 048 or considered, and rejected, the argument.

The court added that one reason for giving parties an opportunity to comment on novel matters not canvassed by them is so that they might point out any unforeseen problems in the proposed approach. Submissions by Dragados might have had the effect of causing the adjudicator to depart from his approach, either by selecting a different critical date or by dismissing the entire claim; or he may have carried on with his proposed course of action regardless. Dragados was not required to show that the time bar argument would have succeeded, but simply that it was deprived of the opportunity of making it. In these circumstances, the adjudicator had not given the parties a fair opportunity to comment on his proposed adoption of the March 2019 programme as the baseline, and the consequences he considered that had for the critical date - an opportunity was afforded for injustice to be done. The decision in relation to CEN 048 was therefore vitiated by a breach of the principles of natural justice, and could not stand.

### Comments

Adjudication has to be done within a tight timetable. Many adjudicators who may not be lawyers experienced in dispute resolution may face various problems when adjudication is still new to Hong Kong. This case provides useful guidance to adjudicators on the correct approach to be adopted when he/she does not follow the case of either party in reaching his/her decision, which adjudicators may face from time to time.

## When will an earlier adjudication decision be binding on a subsequent one?

Stanley Lo

In *Bexheat Ltd v Essex Services Group Ltd* [2022] EWHC 936 (TCC), England's Technology and Construction Court held that the dispute which was the subject of the first adjudication was not the same or substantially the same as the dispute which was the subject of the second adjudication and that the Claimant was therefore entitled to summary judgment to enforce the second adjudication decision.

### Background

The dispute arose out of a project for the construction of a residential care facility. ESG was engaged as sub-contractor for the works and engaged BHL as sub-subcontractor to carry out the plumbing works (Contract). The Contract provided that any dispute between the parties in relation to the sub-subcontract may be referred to adjudication.

Disputes arose between the parties as to BHL's entitlement to payment, in particular, in respect of variations and prolongation costs. There had been two adjudications.

### The adjudications

The subject matter of the First Adjudication was the true value of BHL's interim application for payment number 22, which the adjudicator determined to be £141,646.35 and ESG paid the amount due under the award.

The subject matter of the Second Adjudication was BHL's interim application for payment number 23 and the adjudicator awarded BHL £706,029.70. ESG did not pay this award.

## Enforcement of adjudication decision

BHL applied for summary judgment to enforce the Second Adjudication Decision.

A material issue was whether the First Adjudication Decision affected the validity of the Second Adjudication Decision and ESG was entitled to rely on the 'true valuation' in the First Adjudication against any obligation to satisfy Interim Application 23 and/or the Second Adjudication Decision.

## Impact of First Adjudication Award

The court held that the consequence of the binding effect of an adjudication decision on a dispute is that an adjudicator has no jurisdiction to determine matters which are the same or substantially the same in a subsequent adjudication. The starting point, the court said, was for it to consider the scope of the First Adjudication. The court said that the dispute referred in the First Adjudication concerned the true valuation of BHL's entitlement in respect of Interim Application 22 and on its face, Interim Application 22 was for payment in respect of work for the valuation period up to 31 July 2021. In contrast, the dispute referred in the Second Adjudication was whether ESG had served a valid Pay Less Notice in response to Interim Application 23; if not, whether BHL was entitled to payment of the sum claimed as 'the notified sum'. Thus, the dispute which was the subject of the First Adjudication was not the same or substantially the same as the dispute in the Second Adjudication, the court said.

Next, the court went on to consider the matters decided by the adjudicators. It said the dispute determined in the First Adjudication concerned the true value of Interim Application 22. In his decision, the adjudicator expressly stated that the nature of the dispute was "*the true value of BHL's interim application for payment 22 dated 19th July 2021 ("AP22"), and BHL's entitlement to payment*". Necessarily, the scope of the dispute required the adjudicator to work through the detailed arguments, evidence and figures in respect of the measured works, preliminaries, variations and claims for additional costs but all with the intention of establishing the true value of Interim Application 22. Indeed, the relief granted by the First Adjudication Award contained a declaration as to the true valuation of Interim Application 22.

In contrast, the dispute or difference determined in the Second Adjudication concerned the validity of the document relied on by ESG as the Pay Less Notice in response to Interim Application 23; the key issue centred on the status of a valuation document served by ESG. The relief granted by the Second Adjudication Award did not refer to the true valuation of Interim Application 23; it simply decided that BHL was entitled to payment in full by reason of ESG's failure to serve a valid Pay Less Notice.

## Court's decision

Accordingly, the court concluded that the dispute decided in the First Adjudication was not the same or substantially the same as the dispute decided in the Second Adjudication. It followed that this was not a case in which the adjudicator trespassed on an earlier decision. The decision in the Second Adjudication was solely concerned with determining BHL's entitlement to the 'notified sum' by reason of ESG's failure to serve a valid Pay Less Notice. Accordingly, ESG had no defence to the application for enforcement of the Second Adjudication Award and BHL was entitled to summary judgment.

## Comments

Pursuant to the UK Housing Grants, Construction and Regeneration Act 1996, if the paying party does not serve a Pay Less Notice, payment will become due. Whilst the draft Hong Kong security of payment legislation bill is yet to be published, it is understood that it will provide that if the paying party does not give any payment response disputing all or part of a payment claim, it will be deemed to have been disputed. The above case therefore may not be directly applicable in Hong Kong when the security of payment legislation is implemented. However, if no payment response is given, no set-off may be raised in the adjudication. The paying party can then only dispute the valuation of the payment claim or argue that it is not yet due under the terms of the contract.

It should be noted that in order to take the benefit of the security of payment legislation, the payment claim has to be submitted and the usual monthly interim payment application can constitute such payment claim. The sub-subcontractor in this case submitted its claims to adjudication in two consecutive payment applications.



# Justin Yuen appointed as member of HKIAC Appointment Advisory Board and reappointed as member of Panel of the Board of Review (Inland Revenue Ordinance)

We are delighted to announce that our Construction Partner, **Justin Yuen**, has been newly appointed by [Hong Kong International Arbitration Centre](#) as one of the Members of its Appointment Advisory Board for a term of three years. The Appointment Advisory Board aids the HKIAC in fulfilling its role as an appointing authority, as stipulated in Sections 23(3) and 24 of the Arbitration Ordinance (Chapter 609).

Justin has also been recently reappointed as a member of the [Panel of the Board of Review \(Inland Revenue Ordinance\)](#) for another term of three years. The Board is an independent statutory body in Hong Kong, constituted under section 65 of the Inland Revenue Ordinance (Cap 112) to hear and determine tax appeals.

## Want to know more?

**KK Cheung**  
Partner  
k.k.cheung@deacons.com  
+852 2825 9427

**Justin Yuen**  
Partner  
justin.yuen@deacons.com  
+852 2825 9734

**Joseph Chung**  
Partner  
joseph.chung@deacons.com  
+852 2825 9647

**Stanley Lo**  
Consultant  
stanley.lo@deacons.com  
+852 2826 5395

The information contained herein is for general guidance only and should not be relied upon as, or treated as a substitute for, specific advice. Deacons accepts no responsibility for any loss which may arise from reliance on any of the information contained in these materials. No representation or warranty, express or implied, is given as to the accuracy, validity, timeliness or completeness of any such information. All proprietary rights in relation to the contents herein are hereby fully reserved.

0223©Deacons 2023

[www.deacons.com](http://www.deacons.com)