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Advanced Taxation (Hong Kong)

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remainder 17% Standard rate 15%. Allowances. \$ Basic allowance 120,000 Married person ' s allowance 240,000 Single parent allowance 120,000 Child allowance – 1st to 9th child (each) 100,000 Child allowance – additional allowance in the year of birth (each) 100,000 Dependent parent/grandparent allowance – basic 20,000/40,000 – additional 20,000/40,000 Dependent brother/sister allowance 33,000 Disabled dependant ...

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Unlike most countries which apply both residential jurisdiction and territorial jurisdiction in determining the tax liability of a person, Hong Kong uses only the territorial source jurisdiction and disregards the concept of residence. Thus, only profits sourced in Hong Kong would be taxable whereas a person's overseas income will not be taxable.

Taxation in Hong Kong - Wikipedia

About ACY B804F Advanced Taxation The course covers in-depth knowledge of advanced topics in Hong Kong taxation, including taxation of special businesses, taxation of non-residents, anti-tax avoidance provisions, China tax and comprehensive double taxation agreements, as well as tax planning and management.

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The advanced Hong Kong tax course focuses on practical and in-depth knowledge of the key areas in contemporary taxation practice in Hong Kong to develop candidates' ability to analyse Hong Kong taxation issues and come up with sound tax planning solutions. Click here for details of the Advanced Hong Kong Tax Course (February - June 2019).

Taxation - Hong Kong Institute of Certified Public Accountants

Corporate – This is the tax that is charged on the profits that are earned by the company and the Hong Kong government charges 16.5% for the corporate Tax. For the new tax regime for the 2019 PTR (01 April 2018 to 31 March 2019) onwards, only 8.25% corporate tax on the first HKD 2 million assessable profits, and 16.5%

corporate tax on profits over this amount.

Bookkeeping, Accounting and Taxation in Hong Kong ...

Advanced taxation in Hong Kong: 1. Advanced taxation in Hong Kong. by Dora Lee
Print book: English. 2016. 18th edition : Hong Kong : Pearson Education Asia Ltd. 2.
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Chi Ming Ho Print book: English. 2014. 17th ed :

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Chapter 10, Question 2 (a) B Ltd. 's profits is classified as manufacturing profits, so
the critical factor to be considered is the place of manufacturing and not the buying
and selling activities.

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