

This is a professional book on the Hong Kong tax system. It explains in detail the taxes under the Inland Revenue Ordinance--Property Tax, Salaries Tax and Profits Tax. Two chapters covering Stamp Duty and Estate Duty are also included to make the book a more comprehensive source of information for readers. Written in a professional and user-friendly style, the book is amply illustrated with practical examples and is cross-referred to relevant tax cases as well as relevant sections of the Inland Revenue Ordinance, Stamp Duty Ordinance and Estate Duty Ordinance. For the convenience of readers, the text is abundantly supplemented with detailed indices of tax cases and statutes. Practice notes not available on the Inland Revenue Departments web site, together with certain other particularly important practice notes, are also reproduced in the book for readers easy reference. The 2002-03 edition fully deals with all changes up to July 2002. All of the years court decisions and the more important Board of Review decisions are discussed in appropriate places in the text.

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