

**Tax Bulletin 21, 2011**

Some of the important matters discussed in the Annual Meeting between the IRD and the HKICPA in 2011 were summarised in the relevant chapters.

**Introduction to Taxation in China**

Due to growing importance of China taxes, a brief introduction to China taxes is added in Chapter 23 Taxation of Non-residents.

Some readers and friends have been very helpful and provided feedback on errors or omissions in the past editions. I am grateful to them. Last but not least, I would also like to express my thanks to Mr Ho Chi Ming and Mr Alvin Chan for giving valuable advice on the contents of this book.

Dora Lee  
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**Contents**

<i>Preface to the First Edition</i>	iii
<i>Preface to the Fifteenth Edition</i>	iv
<i>Summary of Deductions, Tax Rates and Personal Allowances</i>	xvi
<i>Supplement to the Fifteenth Edition (up to 27 April 2012)</i>	xxii
<i>Examination Techniques and Common Errors in Answering Advanced Taxation Questions</i>	xxv
<i>Table of Statutes</i>	xxxiv
<i>Table of Court Cases</i>	xlvii
<i>Table of Departmental Interpretation and Practice Notes</i>	lvi
<i>Table of Stamp Office Interpretation and Practice Notes</i>	lix
<i>Table of Abbreviations/References</i>	lx
1 Introduction to the Hong Kong Taxation System	1
• Key points	1
• Objectives	1
• Types of tax	2
• Fiscal policy of Hong Kong	2
• Features of Hong Kong taxation	3
• Basic terms in the IRO	4
• Tax rates	5
• Administrative and judicial organisations	7
• Organisation chart of Inland Revenue Department as of 31.03.2011	8
• Sources of Hong Kong tax law	10
• Exemption of certain organisations from income tax	14
• Test your own knowledge	15
2 Salaries Tax: Scope of Charge	16
• Key points	16
• Objectives	16
• Scope of charge	17
• Employment	17
• Office	29

• Pension	30	• Further reading	125
• Employment or profession?	30		
• Statutory exemptions	32	5 Salaries Tax: Husband and Wife	126
• Recognised retirement schemes	34	• Key points	126
• Questions and answers	38	• Objectives	126
• Further reading	42	• Husband and wife	127
3 Salaries Tax: Income from Office or Employment		• Separate taxation	127
• Key points	43	• Joint assessment	129
• Objectives	43	• One spouse with chargeable income	132
• Assessable income	44	• Husband and wife living apart	134
• Basis period	44	• Year of marriage, separation, divorce or death	135
• Definition of accrual	44	• Test your own knowledge	135
• Lump sums on cessation and deferred pay	44	• Questions and answers	136
• Income from office or employment	46	• Further reading	148
• Benefits-in-kind	47		
• Housing benefit	54	6 Property Tax	149
• Employee share-based benefits	55	• Key points	149
• Taxation of share-award benefits	60	• Objectives	149
• Tax administrative matters relating to persons departing permanently from Hong Kong	66	• Scope of charge	150
• Other benefits-in-kind	74	• Chargeable property	150
• <i>DIPN 16</i>	76	• Owners of land and/or buildings	150
• Test your own knowledge	77	• Computation of property tax	152
• Questions and answers	78	• Assessable value	152
• Further reading	79	• Profits tax or property tax?	157
	85	• Obligations of property owners	160
4 Salaries Tax: Expenses and Deductions, Personal Allowances and Tax Computation		• Responsibility of joint owners or co-owners — s 56A	160
• Key points	87	• Provisional property tax	161
• Objectives	87	• Test your own knowledge	164
• Ascertainment of net assessable income	87	• Questions and answers	164
• Ascertainment of net chargeable income	88	• Further reading	168
• Calculation of salaries tax	88		
• Outgoings and expenses	88	7 Returns and Assessments	169
• Expense allowances	89	• Key points	169
• Depreciation allowances	95	• Objectives	169
• Losses	95	• Powers of the IRD to obtain returns	170
• Concessionary deductions	96	• Powers of the IRD to obtain information	172
• Employee's contributions to recognised retirement schemes	96	• Statements of assets and liabilities and search warrants	173
• Personal allowances	105	• Obligations of taxpayer	174
• Computation of salaries tax	105	• Obligations of employer	177
• Provisional salaries tax	114	• Persons responsible for compliance	179
• Test your own knowledge	117	• Assessments	181
• Questions and answers	118	• Notices issued by the IRD	185
	118	• Test your own knowledge	186
		• Questions and answers	187
		• Further reading	188

8	Objections and Appeals, Disputes to Assessments and Tax Collection	189	11	Profits Tax: Receipts	276
	• Key points	189		• Key points	276
	• Objectives	189		• Objectives	276
	• Objection	190		• Deemed trading receipts	277
	• Appeals to the Board of Review	194		• Interest income	281
	• Appeals to the Court of First Instance	198		• Profit from Certificates of Deposits (CDs) or Bills of Exchange	285
	• Direct appeal to the Court of First Instance (s 67)	199		• Excluded income	286
	• Direct appeal to the Court of Appeal (s 69A)	199		• Capital receipts	287
	• Assessment becoming final and conclusive (s 70)	200		• Exchange profits	291
	• Error or omission claim (s 70A)	201		• Permanent quota	294
	• Payment of tax	205		• Voluntary receipts	294
	• Recovery of tax	207		• Stock borrowing and lending	294
	• Repayment of tax (s 79)	211		• Qualifying debt instruments (QDIs)	295
	• De-registration of private companies	211		• Taxation of financial instruments ( <i>DIPN 42</i> (Part 1))	297
	• Test your own knowledge	212		• Exemption of offshore funds	304
	• Questions and answers	212		• Exemption of interest and profits arising from Renminbi sovereign bonds	307
	• Further reading	218		• Test your own knowledge	307
9	Profits Tax: Scope of Charge and Meaning of Trade	219		• Questions and answers	307
	• Key points	219		• Further reading	311
	• Objectives	219	12	Profits Tax: Expenditure	312
	• Scope of charge	220		• Key points	312
	• Trade	220		• Objectives	312
	• Original intention and evidence	223		• General deduction section	312
	• Original intention and badges of trade	225		• Specific expenses	315
	• Shares	227		• Loan interest and related expenditure	316
	• Illegal trading	230		• Capitalisation of interest and expenses of borrowing	325
	• Betting and gambling	230		• Rent (s 16(1)(b))	326
	• Mutual trading	230		• Non-Hong Kong income tax on interest income, etc (s 16(1)(c))	326
	• Business	231		• Bad and doubtful debts (s 16(1)(d))	327
	• Test your own knowledge	232		• Repairs (s 16(1)(e))	329
	• Questions and answers	232		• Implements, utensils and articles	330
	• Further reading	236		• Registration of trademarks, patents or designs	330
10	Territorial Source of Profit	237		• Other specific deductions	330
	• Key points	237		• Expenditure not deductible (s 17)	341
	• Objectives	237		• Capital expenditure	341
	• Two conditions of s 14(1)	237		• Treatment of different types of expenses	345
	• Carrying on business in Hong Kong	238		• Test your own knowledge	355
	• Profits arising in or derived from Hong Kong	239		• Questions and answers	356
	• <i>DIPN 21</i> 'Locality of profits'	244		• Further reading	363
	• Trading	246	13	Computation of Assessable Profit	364
	• Some important cases	246		• Key points	364
	• Questions and answers	261		• Objectives	364
	• Further reading	272			
		275			

	• Ascertainment of assessable profits	364		• Objectives	489
	• Trading stock	367		• What is plant and machinery?	490
	• <i>Sharkey v Wernher</i>	371		• Persons entitled to claim depreciation allowance (DA)	493
	• Test your own knowledge	373		• Qualifying expenditure	494
	• Questions and answers	374		• Pooling system	494
	• Further reading	385		• Non-pooling system	504
14	Profits Tax: Basis Period, Provisional Profits Tax and Losses	386		• Prescribed fixed assets (s 16G)	510
	• Key points	386		• Environmental protection facilities (s 16I)	513
	• Objectives	386		• Miscellaneous provisions	522
	• Normal basis period	387		• Test your own knowledge	523
	• Provisional profits tax	387		• Questions and answers	523
	• Losses	398		• Further reading	536
	• Unabsorbed losses from normal and concessionary trading receipts	403	18	Depreciation Allowances: Industrial Buildings and Commercial Buildings	537
	• Test your own knowledge	407		• Key points	537
	• Questions and answers	408		• Objectives	537
	• Further reading	415		• Industrial buildings	538
15	Profits Tax: Partnership	416		• Industrial building allowances (IBA)	541
	• Key points	416		• Commercial buildings	555
	• Objectives	416		• Test your own knowledge	562
	• Existence of partnership	417		• Questions and answers	563
	• Computation of partnership profits/losses	417		• Further reading	568
	• Allocation of partnership profits/losses	419	19	Personal Assessment	569
	• Tax liability	423		• Key points	569
	• Change in partnership	428		• Objectives	569
	• Losses	430		• What is personal assessment?	569
	• Test your own knowledge	431		• Why elect for personal assessment?	570
	• Questions and answers	431		• Election for personal assessment	570
	• Further reading	447		• Computation of total income	573
16	Special Types of Business	448		• Computation of tax payable	579
	• Key points	448		• Husband and wife	580
	• Objectives	448		• Test your own knowledge	583
	• Insurance companies	449		• Questions and answers	584
	• Insurance agents	455		• Further reading	591
	• Shipowners and aircraft owners	459	20	Stamp Duty	592
	• Clubs and trade associations	468		• Key points	592
	• Financial institutions	472		• Objectives	592
	• Test your own knowledge	476		• Background	593
	• Questions and answers	476		• Scope of charge	593
	• Further reading	488		• Head 1: Immovable property in Hong Kong	593
17	Depreciation Allowances: Plant and Machinery	489		• Purchase and sale of immovable property in Hong Kong	594
	• Key points	489		• Conveyance on sale — Head 1(1)	596

• Agreement for sale of residential immovable property — Head 1(1A)	599	• Ramsay principle	676
• Conveyance on sale chargeable with Special Stamp Duty — Head 1(1AA)		• General anti-avoidance provisions of the IRO (ss 61 and 61A)	677
• Agreement for sale chargeable with Special Stamp Duty — Head 1(1B)	602	• Section 61A	681
• Lease and agreement for lease of immovable property — Head 1(2)	615	• Sections 16 and 17	691
• Head 2: Sale and purchase, transfer of Hong Kong stock	617	• Loss companies (s 61B)	692
• Head 2(3): Transfer of Hong Kong stock operating as voluntary disposition <i>inter vivos</i>	619	• Leasing of plant and machinery (s 39E)	693
• Head 2(4): Transfer of any other kind	619	• Limited partnership loss relief	699
• Stock borrowing and lending	621	• Section 15A	700
• Head 3: Hong Kong bearer instrument	623	• Service companies	700
• Head 4: Duplicates and counterparts	624	• Advance rulings ( <i>DIPN 31</i> )	708
• Voluntary disposition	624	• Field audit	713
• Effects of non-stamping	626	• Test your own knowledge	716
• Exemptions and relief	627	• Questions and answers	716
• Penalty for late stamping	629	• Further reading	719
• All the facts and circumstances to be set forth	629	23 Taxation of Non-Residents	720
• Adjudication	630	• Key points	720
• Appeal	631	• Objectives	720
• Calculation of stamp duty	632	• The territorial source concept	721
• Consideration paid periodically	633	• Non-residents	721
• Contingency	633	• Branches and permanent establishments	726
• Stamp duty planning	633	• Transfer pricing	727
• Test your own knowledge	636	• Double taxation relief	729
• Questions and answers	636	• Arrangement between the Mainland of China and the HKSAR for avoidance of double taxation and prevention of fiscal evasion	732
• Further reading	642	• <i>DIPN 45</i> relief from double taxation due to transfer pricing or profit re-allocation adjustments	749
21 Tax Investigation, Offences and Penalties	643	• Introduction to taxation in China	753
• Key points	643	• Test your own knowledge	762
• Objectives	643	• Questions and answers	762
• Avoidance and evasion of tax	644	• Further reading	767
• Powers of the IRD to seek information and search warrant	644	24 Tax Planning and Management	768
• General compliance obligations	646	• Key points	768
• Outline of the process of investigation undertaken by a tax representative	647	• Objectives	768
• Method of quantification of understatement	649	• Tax planning	769
• Field audit	654	• Tax havens	770
• Offences and penalties	656	• Using Hong Kong for tax planning	770
• Reasonable excuse	666	• Salaries tax planning	771
• Late returns	667	• Profits tax planning	779
• Test your own knowledge	668	• International tax planning — A brief introduction	779
• Questions and answers	669	• Transfer pricing	783
• Further reading	674	• Test your own knowledge	790
22 Anti-Tax Avoidance	675	• Questions and answers	791
• Key points	675	• Further reading	800
• Objectives	675	Index	801
• Tax avoidance law	675		