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## How to Use This Book

### I Introduction

1. This book is applicable to all the examination papers with the syllabus of Hong Kong Taxation and Tax Planning. As each accountancy professional body and company secretary institution has different emphasis in its own tax syllabus, this book covers all the possible aspects of each level of tax examinations. This book starts from the basics of different types of Hong Kong income tax and tax administration to the advanced level of stamp duty, estate duty and tax planning.
2. In the past, professional bodies prefer close-book examination. The trend starts to change. For some accountancy bodies, advanced level of tax examination is conducted in an open-book environment. The requirements of open-book examination are different from those of the conventional close-book examinations. This book also provides a chapter on how to write in close-book and open-book examinations. The purpose is to assist students to pass different types of examination.

### II Objectives of Each Chapter

3. At the beginning of each chapter, there is a list of objectives to be achieved after having studied the chapter. Before starting each chapter, students may have a clear picture of what they have to know after finishing each chapter. If they want to revise a particular topic, they will know where they should go to.

### III Text of Each Chapter

4. The contents of each chapter are written in such a way that students may easily understand. They are written in numbered paragraphs, and students can easily make cross-reference to relevant topics in other parts of the book. Most of each chapter are divided into different parts with sub-topics for each important area to draw the attention of students. For computation questions such as property tax computation, salaries tax computation, profits tax computation and basis period, there are many worked examples that students can work through so as to have a better understanding of those topics.

### IV Questions to Test Knowledge

5. At the end of each chapter, there is a list of questions called "Questions to test your knowledge" to remind students of what they have learned in that chapter. This can serve as a checklist. Students may go through the questions without referring back to the contents of the chapter. Then they can write out what is still stored in their memory and check how far they have understood what they have studied from that chapter.