

General Table of Contents

	Page
About Wolters Kluwer Hong Kong Limited.....	iii
About the Authors	v
Foreword	vii
Chapters	
Tax Rates, Personal Allowances and Tax Deduction at a Glance.....	1
1 Introduction to Hong Kong Revenue Law	9
2 Salaries Tax	25
3 Personal Allowances	143
4 Personal Assessment.....	161
5 Property Tax	187
6 Profits Tax.....	207
7 Depreciation and Other Capital Allowances.....	481
8 Double Taxation Relief	525
9 Returns and Information • Assessment to Tax • Provisional Tax.....	583
10 Payment and Recovery of Tax	619
11 Objections • Appeals	633
12 Offences and Penalties	665
13 Advances Rulings • Anti-Avoidance Measures	691
14 Stamp Duty	741
Suggested Solutions.....	807