

## Hong Kong Master Tax Guide 2012 2013

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Wolters Kluwer annually published Hong Kong Master Tax Guide which has long been regarded as the leading provider in up-to-date guidance and in-depth analysis on taxation practice in Hong Kong for over two decades. This 28th edition of the Hong Kong Master Tax Guide 2019/20 provides an overview of the current taxation system in Hong Kong with authoritative references and valuable understanding on the latest tax issues in Hong Kong for readers in the business community.

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**Hong Kong Master Tax Guide 2012/13, Deloitte Touche ...**

Rate- A two-tier profits tax rate regime applies: 8.25% for corporations (7.5% for unincorporated businesses) on the first HKD 2 million of assessable profits, and 16.5% for corporations (15% for unincorporated businesses) on the remainder of assessable profits.

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Bulk purchase discount. Bulk purchase discount is offered to members for the purchase of The Hong Kong Master Tax Guide 2013/14 by Deloitte Touche Tomhnatsu with the minimum order of 25 copies. The tax guide provides comprehensive and up-to-date explanation of Hong Kong taxation laws. It also provides practical and up-to-date information on the concepts governing taxation of companies, businesses, individuals, partnerships, clubs and associations in Hong Kong.

**Hong Kong Master Tax Guide 2013/14 (22nd Edition)**

Under section 58C (2) (a) of the IRO, a Hong Kong entity must prepare a master file and a local file no later than 9 months after the end of its accounting period. The Hong Kong entity has to declare in the profits tax return and supplementary form S2 whether a master file and a local file have to be prepared.

**IRD - Transfer Pricing Documentation - Master File and...**

(a) the jurisdiction of tax residence of the group's UPE (i.e. Jurisdiction U) is a signatory of the MAC or a jurisdiction to which the MAC has been extended by a signatory, or has entered into a DTA or tax information exchange agreement (TIEA) which allows automatic exchange of information with Hong Kong;

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The content is current on 1 January 2020, with exceptions noted. Keep up-to-date on significant tax developments around the globe with EY's Global Tax Alert library here. In general, this Tax Guide does not reflect any COVID-19 tax policy measures. For the latest developments, access the EY Tax COVID-19 Response Tracker here.

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Both corporate and personal tax rates of Hong Kong are considered as one of the lowest in the world. Unlike flat corporate tax rate, Hong Kong's salary tax rates follow a progressive tax rate system. There are five marginal tax brackets of 2%, 6%, 10% and 14% and 17%. The key features of Hong Kong's salary tax are as follows:

**Hong Kong Tax Rate - HK Tax - GuideMeHongKong by Hawksford**

CCH's annual Hong Kong Master Tax Guide is well-known as the preeminent handbook in the field, with detailed guidance and in-depth analysis of Hong Kong tax law. The 2012/13 Hong Kong Master Tax Guide not only explains all recent tax changes and their implications, but also continues its hallmark analysis of the underlying tax law, from basic legislation to court cases and the latest Departmental Interpretation and Practice Notes.

**Hong Kong Master Tax Guide 2012/13 by Deloitte Touche ...**

Hong Kong is world renowned for its simple and low tax regime, making it one of the most business-friendly jurisdictions in the world. This guide provides a detailed overview of income tax rates, corporate tax system, profits tax return, and tax incentives for Hong Kong companies.

**Hong Kong Corporate Tax Rate - Profits Tax Guide ...**

Companies have to pay what is known as profit tax in Hong Kong at a rate of 16.5% of their assessable profits. Such a corporate tax rate in Hong kong is considered low when compared against other economic powerhouses in. In Japan for example, the corporate tax rate is 31%, and in South Korea, it is 22%.

**A Guide to Corporate Tax (Profit Tax) in Hong Kong ...**

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