

Table of Contents

About Wolters Kluwer	iii
About the Consultant Editor	v
Foreword	vi
Acknowledgements	vii
PwC's offices in Greater China	ix
Highlights of 2018/19 Revenue Developments	1

Chapter

1	Introduction to Hong Kong Revenue Law	29
2	Salaries Tax	55
3	Personal Allowances	233
4	Personal Assessment	257
5	Property Tax	283
6	Profits Tax	303
7	Depreciation and Other Capital Allowances	717
8	Returns and Information • Assessment to Tax • Provisional Tax	777
9	Payment and Recovery of Tax	841
10	Objections • Appeals	863
11	Offences and Penalties	911
12	Advance Rulings • Anti-Avoidance Measures	947
13	Stamp Duty	1013
14	International Tax Considerations	1105
	Section Finding List	1179
	Case Table	1205
	Board of Review Decisions	1219
	Index	1241

References to Ordinance

Unless otherwise specified, section references relate to the *Inland Revenue Ordinance (Cap 112)*.