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Hong Kong Master Tax Guide

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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.

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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

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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;

FAQ on Country-by-Country (CbC) Reporting

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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Hong Kong Tax Rate - HK Tax –

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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

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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

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Korea, it is 22%.

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