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**Tobias Bleicker**

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web acca welcomes the opportunity to comment on financial services and the treasury bureau s consultation paper on

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web 12 summer has been filing its hong kong profits tax returns on the basis that all of its income is subject to hong kong profits tax as shown in its last profits tax return for the year of assessment 2012 13 summer has a tax loss of 180 000 eligible for carry forward to future years required

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web 6 2 you are the tax adviser in charge of two new clients james liu and his wife jade lau on 1 june 2021 you attended the first meeting with them and obtained the following information for the year ended 31 march 2021 1 james provided his services to a securities company incorporated and carries on business in hong kong boom

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web explain the operation scope and functions of the hong kong tax system and the rights and obligations of taxpayers and or their agents employers and the implications of non compliance and the rights and powers of the taxing authorities in the context of tax assessment tax collection and tax recovery

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web 2 success ltd sl a hong kong incorporated company carries on business in hong kong in the buying and selling of toy products sl imports products from its parent company in the united states us and sells the products to customers in hong kong for the year ended 31 december 2013 sl had the following trading results note turnover 1

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web over the past year hong kong has taken steps to update its tax regime in response to the oecd s domestic tax base erosion and profit shifting beps 2 0 which calls for a minimum effective tax rate of 15 for multinational enterprise mne

groups with annual group revenues of at least 750m

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