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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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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

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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;

FAQ on Country-by-Country (CbC) Reporting

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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

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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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