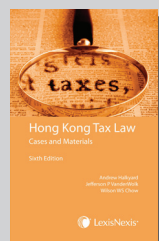




## Hong Kong Tax Law: Cases and Materials - 6<sup>th</sup> Edition

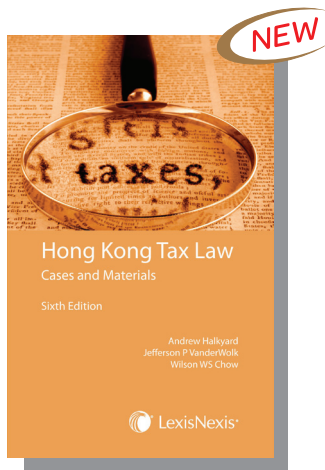
Taxation issues for cross-border trade, investment,  
employment and much more



**HKICPA Members Special:**  
**10% off** on  
Hong Kong Tax Law:  
Cases and Materials - 6th Edition  
Offer until 31 Dec, 2013



## About the book



Hong Kong Tax Law: Cases and Materials is a concise and accessible guide to the sources of law relating to the Inland Revenue Ordinance. In this new edition, particular attention is given to the significance of the increase in cross-border trade, investment and employment and their impact on Hong Kong revenue law, as well as to anti-avoidance and the interpretation of tax statutes. The text includes material from statutory, administrative and judicial sources, along with commentary, notes and explanations by the authors. The reader is guided through the primary materials in a clear, easily understandable manner. This book will be essential reading for students of revenue law in Hong Kong and will also be useful to legal practitioners or anyone at all who needs to have a thorough understanding of the law in this area.

Author: Andrew Halkyard,  
Jefferson P VanderWolk,  
Wilson WS Chow  
ISBN: 9789888231416  
Price: ~~HK\$ 990.00~~ **HK\$ 891.00\***  
Format: Soft cover book  
Pages: 462pp

\* Special Price to HKICPA Members



 [Request an inspection copy](#)

Enquiry: +852 2179 7888 | [sales.hk@lexisnexis.com](mailto:sales.hk@lexisnexis.com)  
Website: [www.lexisnexis.com.hk](http://www.lexisnexis.com.hk)

## About the authors

### AJ Halkyard

LLB (Hons) (ANU), LLM (Virg)

Adjunct Professor, Faculty of Law, University of Hong Kong  
Visiting Professorial Fellow, ATax, University of New South Wales

Senior Research Fellow, Taxation Law and Policy Research Institute, Monash University

### Jefferson P VanderWolk

BA, MA, JD

Executive Director, Washington Council Ernst & Young  
Formerly, Professor, Faculty of Law,  
The Chinese University of Hong Kong

### Wilson W S Chow

LLB (Hons), LLM, Solicitor

Faculty of Law, University of Hong Kong  
Consultant, Chu & Lau Solicitors & Notaries Hong Kong

## Table of contents

Chapter 1 - Principles of Interpretation of Tax Legislation

Chapter 2 - Profits Tax: Trade, Profession or Business

Chapter 3 - Profits Tax: The Source Concept

Chapter 4 - Profits Tax: Assessable Profits

Chapter 5 - Profits Tax: Deductible Expenses and Losses

Chapter 6 - Profits Tax: Depreciation Allowances

Chapter 7 - Property Tax

Chapter 8 - Salaries Tax

Chapter 9 - Administration

Chapter 10 - Anti-Avoidance Rules and Doctrines



# Order form

Special 10% off for  
HKICPA members only

Title	ISBN	Unit Price	Quantity	Total
Hong Kong Tax Law: Cases and Materials - 6 <sup>th</sup> Edition	9789888231416	<del>HK\$ 990</del> <b>HK\$ 891*</b> <small>* Special Price to HKICPA Members</small>		
			Gross Total	
			Net Total	

## Terms & Conditions:

- To order, please shop at [www.lexisnexis.com.hk/hktax13](http://www.lexisnexis.com.hk/hktax13) and enter promotional code "tcp10" at the shopping cart or fax the completed form to +852 2976 0840. HKICPA membership number is required.
- All sales are final. Prices are subject to change without prior notice. All orders are subject to stock availability.
- Credit card details are essential.
- Corporate orders must bear the company's official stamp. All orders must bear authorized signature(s) and are subject to acceptance by LexisNexis.
- LexisNexis reserves the right to change the above offers, terms and conditions or terminate the offer at any time without prior notice. In case of dispute, the decision of LexisNexis shall be final.

Salutation \_\_\_\_\_ First Name \_\_\_\_\_ Last Name \_\_\_\_\_

Company \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

Tel \_\_\_\_\_ Fax \_\_\_\_\_ Email \_\_\_\_\_

HKICPA Membership No.: \_\_\_\_\_

By cheque payable to LexisNexis. Cheque No. \_\_\_\_\_ Bank: \_\_\_\_\_

Charge my LexisNexis Hong Kong account, Account No.:

Charge my American Express / Mastercard / Visa (*Please circle one*)

Cardholder's Name \_\_\_\_\_

Credit Card No. \_\_\_\_\_ Expiry Date \_\_\_\_\_

Cardholder's Signature \_\_\_\_\_

**Declaration: I understand and accept the above terms and conditions.**

Signature \_\_\_\_\_ Company Stamp \_\_\_\_\_ Date \_\_\_\_\_

To order, please shop at [www.lexisnexis.com.hk/hktax13](http://www.lexisnexis.com.hk/hktax13) and enter promotional code "tcp10" at the shopping cart or fax the completed form to +852 2976 0840.  
For further enquiries, please contact our service group at:  
Tel: +852 2179 7888 or Email: [sales.hk@lexisnexis.com](mailto:sales.hk@lexisnexis.com)  
Please quote "Reference Number: HKDS/FLTAX13CPA/0713" when contacting LexisNexis Hong Kong.