



## 1. General Information

Course Subject	ACCT
Course Number	3107
Course Title	Hong Kong Taxation
Academic Years	2024-2025
Grading Method	Letter

## 2. Instructors

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Subclasses: 1A,1B,1C,2D,2E,2F

## 4. Course Description

Course Description	This course provides students with a fundamental understanding of the current law, principles and practices of Hong Kong taxation. The concepts introduced in the course are heavily used in practice. The course is helpful not only for personal tax compliance and planning but also for paving the way for students to enter their future profession and the business world.
Prerequisites	ACCT1101: Introduction to Financial Accounting

## 5. Course Objectives

1. Provide students with the fundamental knowledge in Hong Kong Taxation which is essential for pursuing further study of advanced taxation courses
2. Provide students with the taxation knowledge for their future career in professional accounting firms or companies in the business field
3. Train up students' analytical ability and presentation skills and be able to identify the issues and apply their tax knowledge in real-life practical situations

## 6. Faculty Learning Goals

Goal 1: Acquisition and internalization of knowledge of the programme discipline

Goal 2: Application and integration of knowledge

Goal 3: Inculcating professionalism

Goal 4: Developing global outlook

Goal 5: Mastering communication skills

Goal 6: Cultivating leadership

7. Course Learning Outcomes						
Course Teaching and Learning Activities	Aligned Faculty Learning Goals					
	1	2	3	4	5	6
CLO1. Describe the fundamental principles and concepts of Hong Kong Taxation	✓					
CLO2. Apply tax principles to determine the tax liabilities for individuals, partnerships and corporations in Hong Kong		✓				
CLO3. Effectively interpret tax statutes, apply tax rules and analyse practical tax problems		✓				
CLO4. Recognise the social responsibility of a tax professional			✓			
CLO5. Work in group discussions and presentations to formulate and give tax advice					✓	✓
CLO6. Recognise the impact of the current Revenue Law changes and amendments in Hong Kong in the light of the changing international environment and the fast				✓		
CLO7. Evaluate legal arguments in tax cases and present one's own arguments with cases support in a reasoned manner by way of written reports and oral presentations					✓	

8. Course Teaching and Learning Activities		
Course Teaching and Learning Activities #	Expected Study Hours	Study Load (% of study)
T&L1. Lectures	36	30
T&L2. Tutorials	12	10
T&L3. Group discussion, report and presentation	12	10
T&L4. Assignments (tutorial questions) and self-test questions	30	25
T&L5. Other self-study hours during the teaching weeks, e.g. reading books	30	25
	Total: 120	Total: 100

9. Assessment Methods			
Assessment Methods	Description	Weight %	Aligned Course Learning Outcomes
A1. Term Test		25%	1,2,3,6
A2. Report and Presentation		15%	2,3,5,7
A3. Attendance, Assignments and Participation		10%	1,2,3,4,6
A4. Final Exam		50%	1,2,3,6

## 10. Course Grade Descriptors

<p>A+,A,A-</p>	<p>A1. Term Test &amp; A2. Report and Presentation &amp; A3. Attendance, Assignments and Participation</p> <ul style="list-style-type: none"> <li>- Achieve a standard of excellent performance in the test with very accurate computation and very good analytical and problem-solving skills</li> <li>- Present arguments that have an element of originality</li> <li>- Demonstrate a strong understanding of all relevant knowledge</li> <li>- Handling questions professionally</li> <li>- Very good written report</li> <li>- Very good powerpoint slides</li> </ul> <p>A4. Final Exam</p> <p>Achieve a standard of excellent performance with very accurate computation and very good analytical and problem-solving skills, extended ideas such as element of own voice and opinion, originality, recommending and reflecting</p>
<p>B+,B,B-</p>	<p>A1. Term Test &amp; A2. Report and Presentation &amp; A3. Attendance, Assignments and Participation</p> <ul style="list-style-type: none"> <li>- Achieve a standard of good performance in the test with accurate computation and good analytical and problem-solving skills</li> <li>- Present arguments that go beyond the lecture and textbook</li> <li>- Demonstrate a good understanding of all relevant knowledge</li> <li>- Handling questions in a logical way</li> <li>- Good written report</li> <li>- Good powerpoint slides</li> </ul> <p>A4. Final Exam</p> <p>Achieve a standard of good performance with accurate computation and good analytical and problem-solving skills, good relational understanding such as a wide range and diversity of materials beyond those provided in the course</p>
<p>C+,C,C-</p>	<p>A1. Term Test &amp; A2. Report and Presentation &amp; A3. Attendance, Assignments and Participation</p> <ul style="list-style-type: none"> <li>- Meet a standard of acceptable performance in the test with reasonable accuracy in computation and acceptable analytical and problem-solving skills</li> <li>- Organize the presentation in a well-structured manner</li> <li>- Display a basic understanding of the concepts involved</li> <li>- Fairly address the questions as set</li> <li>- Acceptable written report</li> <li>- Acceptable powerpoint slides</li> </ul> <p>A4. Final Exam</p> <p>Meet a standard of acceptable performance with reasonable accuracy in computation and acceptable analytical and problem-solving skills, with application of materials and without major errors of understanding</p>
<p>D+,D</p>	<p>A1. Term Test &amp; A2. Report and Presentation &amp; A3. Attendance, Assignments and Participation</p> <ul style="list-style-type: none"> <li>- Demonstrate a standard of marginally acceptable performance in the test with some errors in computation and barely adequate analytical and problem-solving skills</li> <li>- Organize the presentation in a marginally acceptable manner</li> <li>- Display a minimum understanding of the concepts involved</li> <li>- Barely address the questions as set</li> <li>- Marginally acceptable written report</li> <li>- Marginally acceptable powerpoint slides</li> </ul>

## 10. Course Grade Descriptors

	A4. Final Exam
	Demonstrate a standard of marginally acceptable performance with some errors in computation, barely adequate analytical and problem-solving skills and with some errors of understanding
F	<p>A1. Term Test &amp; A2. Report and Presentation &amp; A3. Attendance, Assignments and Participation</p> <ul style="list-style-type: none"> <li>- Fail to meet a minimum standard of passing the test with major errors in computation and inadequate analytical and problem-solving skills</li> <li>- Poorly organize the presentation</li> <li>- Display a poor understanding of the concepts involved</li> <li>- Unable and unwilling to handle questions</li> <li>- Poor written report</li> <li>- Poor powerpoint slides</li> </ul> <p>A4. Final Exam</p> <p>Fail to meet a minimum standard with major errors in computation, inadequate analytical and problem-solving skills and with major errors of understanding or omission of explanation</p>

## 11. Course Content and Tentative Teaching Schedule

Topic/ Session	Content
1	Overview
2	Tax Administration Property Tax
3	Salaries Tax (1)
4	Salaries Tax (2)
5	Salaries Tax (3)
6	Salaries Tax (4) Personal Assessment
7	Profits Tax (1)
8	Profits Tax (2)
9	Profits Tax (3)
10	Profits Tax (4)
11	Depreciation Allowances
12	Depreciation Allowances Partnership, Ethical Issues, etc.
13	Stamp Duty Feedback

## 12. Required/Recommended Readings & Online Materials

Textbook	Macpherson and Olesnicky, Hong Kong Taxation: Law and Practice, Latest Edition, The Chinese University Press. Lee, D., Advanced Taxation in Hong Kong, Latest Edition, Longman. CCH, Hong Kong Master Tax Guide, Latest Edition, CCH Asia Pte Limited. Inland Revenue Ordinance (Chapter 112) and Inland Revenue Rules, Hong Kong SAR Government. Stamp Duty Ordinance (Chapter 117), Hong Kong SAR Government. Ho, P., Hong Kong Taxation and Tax Planning, Latest edition, Pilot Publishing Co. Ltd.
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## 13. Means / Processes for Student feedback on Course

✓	Conducting mid-term survey in additional to SETL around the end of the semester
	Online response via Moodle site
✓	Others
	regular discussion with students on their study needs and checking their learning progress

## 14. Course Policy

### Class Conduct

It is important to respect your instructors and your classmates. Please be considerate to the others.

Students are required to attend all classes (Lecture and Tutorial Sessions) on time and should not enter the classroom 15 minutes after the scheduled starting time. If you have to leave the class early, please inform the instructor before the class begins. Please sit near the door and exit quietly. If you fail to inform the instructor before you leave early, no credit will be given for your class attendance.

Please also be reminded that you should attend your registered class and you cannot swap the class by yourselves.

### Academic Conduct

The University Regulations on academic dishonesty will be strictly enforced. Please observe a student's academic responsibility, such as no cheating and plagiarism.

Plagiarism and copying of copyright materials are serious offences and may lead to disciplinary actions. You should read the chapters on "Plagiarism" and "Copyright" in the Undergraduate/Postgraduate Handbook for details. You are strongly advised to read the booklet entitled "What is Plagiarism?" which was distributed to you upon your admission into the University, a copy of which can be found at [www.hku.hk/plagiarism](http://www.hku.hk/plagiarism). A booklet entitled "Plagiarism and How to Avoid it" is also available from the Main Library.

To avoid intellectual property and copyright infringement, and/or violation of the Personal Data (Privacy) Ordinance, **DO NOT upload** HKU teaching-related materials including but not limited to course materials, marking schemes, examination papers, etc. to websites. If you have done so in the past, you are asked to take steps to take down relevant materials immediately.

## 15. Additional Course Information

Lecture outlines (or notes) together with the tutorial questions as well as other information relating to the classes will be posted in the course's Moodle account. Students are expected to log into and check the system regularly for any updated information and announcements, and to download the teaching and learning materials for the study. Students are also required to study the relevant notes and attempt the tutorial questions before going to classes.