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Taxation in Hong Kong - Wikipedia

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Taxation - Hong Kong Institute of Certified Public Accountants

Corporate - This is the tax that is charged on the profits that are earned by the company and the Hong Kong government charges 16.5% for the corporate Tax. For the new tax regime for the 2019 PTR (01 April 2018 to 31 March 2019) onwards, only 8.25% corporate tax on the first HKD 2 million assessable profits, and 16.5% corporate tax on profits over this amount.

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Solutions Manual Page 14 of 65 Chapter 10, Question
2 (a) B Ltd. 's profits is classified as manufacturing
profits, so the critical factor to be considered is the

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place of manufacturing and not the buying and selling activities.

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