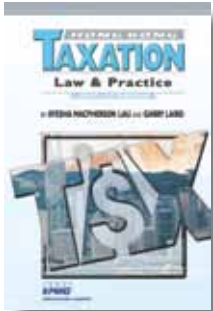


# Annual Guide to Hong Kong Taxation



KPMG China, together with the Chinese University Press, has published the latest edition of **Hong Kong Taxation: Law and Practice** (2011-12). This straightforward and accessible guide to Hong Kong's tax regime is co-authored by Ayesha Macpherson Lau and Garry Laird from KPMG China's Hong Kong office.

**Hong Kong Taxation: Law and Practice** is published annually and covers Property Tax, Salaries Tax, Profits Tax, Personal Assessment and Stamp Duty.

The book explains Hong Kong taxation principles and practice and includes relevant tax cases, Board of Review decisions and practical examples. The current edition includes the 2011-12 budget changes and the latest developments in taxation case law.

Included in the chapter which examines international tax issues is a new section on Hong Kong taxation issues for Mainland investors into Hong Kong.

## About KPMG

KPMG is a global network of professional firms providing Audit, Tax and Advisory services. We operate in 150 countries and have more than 138,000 people working in member firms around the world.

KPMG China has 13 offices (including KPMG Advisory (China) Limited) in Beijing, Shanghai, Shenyang, Nanjing, Hangzhou, Fuzhou, Xiamen, Qingdao, Guangzhou, Shenzhen, Chengdu, Hong Kong and Macau, with around 9,000 professionals.



## About the Authors



### Ayesha M. Lau

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### Garry Laird, Bachelor of Economics (University of Tasmania), is a senior tax advisor with KPMG.

Prior to joining KPMG he was a tax specialist for over thirty five years, initially with the Australian Taxation Office before joining the Inland Revenue Department (IRD) in Hong Kong. His responsibilities with the IRD included preparing Departmental Interpretation and Practice Notes, examining advance clearance applications, negotiating double taxation agreements and assisting in the introduction of new tax legislation.