AC6551: ADVANCED TAXATION

Effective Term
Semester A 2026/27

Part I Course Overview

Course Title
Advanced Taxation

Subject Code
AC - Accountancy

Course Number
6551

Academic Unit
Accountancy (AC)

College/School
College of Business (CB)

Course Duration
One Semester

Credit Units
3

Level
P5, P6 - Postgraduate Degree

Medium of Instruction
English

Medium of Assessment
English

Prerequisites
AC5511 Financial and Management Accounting, or,
AC5601 Corporate Accounting I, or,
AC5603 Corporate Financial Reporting, or,
AC5710 Advanced International Financial Accounting, or,
AC6515 Financial Accounting II, or,
FB5810 Financial Reporting Analysis for Business Decisions

Precursors
Nil

Equivalent Courses
Nil

Exclusive Courses
Nil

Part II Course Details

Abstract

This course aims to:

- provide students with knowledge about taxes relating to property, salaries and profits, tax depreciation allowances, personal assessment, anti-tax avoidance, tax management, stamp duty and tax administration
- develop students' analytical ability to solve technical tax problems in a systematic way, with consideration to tax and non-tax issues
- develop students' generic skills in interpersonal interaction, working individually and in team situations
- develop students' ethical outlook and sense of professional integrity when dealing with tax related issues.

Course Intended Learning Outcomes (CILOs)

	CILOs	Weighting (if app.)	DEC-A1	DEC-A2	DEC-A3
1	DESCRIBE and EXPLAIN the law, principles and practices of Hong Kong property tax, salaries tax, profits tax, tax depreciation allowance, personal assessment, tax management, stamp duty and tax administration.		x	x	
2	DISCUSS the tax principles with relevance to practical business situations and IDENTIFY issues in income taxes for local and international context.		x	x	
3	EXPLAIN the law and practice of anti-tax avoidance, international transfer pricing, tax evasion and penalty.		x	x	
4	COMMUNICATE effectively in verbal, written and electronic formats.		x	x	
5	DESCRIBE the basic principles and ethical requirements of tax practice.		x		

A1: Attitude
Develop an attitude of discovery/innovation/creativity, as demonstrated by students possessing a strong sense of curiosity, asking questions actively, challenging assumptions or engaging in inquiry together with teachers.

A2: Ability
Develop the ability/skill needed to discover/innovate/create, as demonstrated by students possessing critical thinking skills to assess ideas, acquiring research skills, synthesizing knowledge across disciplines or applying academic knowledge to real-life problems.

A3: Accomplishments
Demonstrate accomplishment of discovery/innovation/creativity through producing /constructing creative works/new artefacts, effective solutions to real-life problems or new processes.

Learning and Teaching Activities (LTAs)

	LTAs	Brief Description	CILO No.	Hours/week (if applicable)
1	Brief lecture	Students will engage in brief lecture to gain knowledge about important concepts. The discussion shall be supplemented with examples of hypothetical and real life situations on local and international context.	1, 2, 3	1.5-2.0 hrs/wk
2	In-class learning activity	Students will engage in in-class learning activity designed and used for illustration purposes. Students are encouraged to solve these problems following the lecturer’s guidance.	4, 5	1-1.5 hrs/wk
3	Group project*	Students will complete a group project related to consolidated real life case studies that synthesize the tax topics covered.	1, 2, 3, 4, 5	

Additional Information for LTAs

*DEC LTA element

Assessment Tasks / Activities (ATs)

	ATs	CILO No.	Weighting (%)	Remarks ("-" for nil entry)	Allow Use of GenAI?
1	In-class discussion: Students need to participate actively in in-class activities such as discussion and exercises designed to enhance their understanding of knowledge taught in class.	1, 2, 3, 4, 5	10	Students are permitted to use Generative AI tools for information searching; however, they are strictly prohibited from using AI to write any part of their assessment reports.	Yes
2	Test: Students will be assessed via the test their understanding of concepts learned in class and textbooks and their ability to apply knowledge.	1, 2, 3, 4, 5	25	-	No

3	Group project: # Students will work in groups, prepare and complete a group project related to consolidated real-life situation.	1, 2, 3, 4, 5	15	Students are permitted to use Generative AI tools for information searching; however, they are strictly prohibited from using AI to write any part of their assessment reports.	Yes

Continuous Assessment (%)

50

Examination (%)

50

Examination Duration (Hours)

3

Additional Information for ATs

DEC AT element

Final examination:
Students will be assessed via the examination their understanding of concepts learned in class and textbooks and their ability to apply knowledge.

Students are required to pass both coursework and examination components to guarantee to pass the course. Failing either component may lead to failure in the course.

Assessment Rubrics (AR)

Assessment Task

In-class discussion (for students admitted before Semester A 2022/23 and in Semester A 2024/25 & thereafter)

Criterion

Demonstrate evidence of constructive participation in in-class activities such as discussion and /or exercises designed to enhance their understanding of knowledge taught in class.

Excellent

(A+, A, A-) Excellent

Good

(B+, B, B-) Good

Fair

(C+, C, C-) Adequate

Marginal

(D) Basic

Failure

(F) Below basic

Assessment Task

Test (for students admitted before Semester A 2022/23 and in Semester A 2024/25 & thereafter)

Criterion

Demonstrate an understanding to identify and explain the relevant tax issues based upon the law, principles and practices of Hong Kong property tax, salaries tax, profits tax, tax depreciation allowances, personal assessment, tax management, stamp duty and tax administration.

Excellent

(A+, A, A-) Excellent

Good

(B+, B, B-) Good

Fair

(C+, C, C-) Adequate

Marginal

(D) Basic

Failure

(F) Below basic

Assessment Task

Group project (for students admitted before Semester A 2022/23 and in Semester A 2024/25 & thereafter)

Criterion

Able to identify and analyze all types of business information relevant for forming solutions and/or tax advice; explain and apply various tax principles of income taxes and stamp duty to business situations. Able to demonstrate an understanding of the topics where all arguments are well articulated and organized regarding verbal presentation and report writing skills.

Excellent

(A+, A, A-) High

Good

(B+, B, B-) Significant

Fair

(C+, C, C-) Moderate

Marginal

(D) Basic

Failure

(F) Below basic

Assessment Task

Final examination (for students admitted before Semester A 2022/23 and in Semester A 2024/25 & thereafter)

Criterion

Demonstrate an understanding to identify and explain the relevant tax issues based upon the law, principles and practices of Hong Kong property tax, salaries tax, profits tax, tax depreciation allowances, personal assessment, tax management, stamp duty and tax administration.

Demonstrate an understanding of the topics where all arguments are well articulated and organized regarding verbal presentation and report writing skills.

Excellent

(A+, A, A-) Excellent

Good

(B+, B, B-) Good

Fair

(C+, C, C-) Adequate

Marginal

(D) Basic

Failure

(F) Below basic

Assessment Task

In-class discussion (for students admitted from Semester A 2022/23 to Summer Term 2024)

Criterion

Demonstrate evidence of constructive participation in in-class activities such as discussion and /or exercises designed to enhance their understanding of knowledge taught in class.

Excellent

(A+, A, A-) Excellent

Good

(B+, B) Good

Marginal

(B-, C+, C) Adequate

Failure

(F) Below adequate

Assessment Task

Test (for students admitted from Semester A 2022/23 to Summer Term 2024)

Criterion

Demonstrate an understanding to identify and explain the relevant tax issues based upon the law, principles and practices of Hong Kong property tax, salaries tax, profits tax, tax depreciation allowances, personal assessment, tax management, stamp duty and tax administration.

Excellent

(A+, A, A-) Excellent

Good

(B+, B) Good

Marginal

(B-, C+, C) Adequate

Failure

(F) Below adequate

Assessment Task

Group project (for students admitted from Semester A 2022/23 to Summer Term 2024)

Criterion

Able to identify and analyze all types of business information relevant for forming solutions and/or tax advice; explain and apply various tax principles of income taxes and stamp duty to business situations.
Able to demonstrate an understanding of the topics where all arguments are well articulated and organized regarding verbal presentation and report writing skills.

Excellent

(A+, A, A-) High

Good

(B+, B) Significant

Marginal

(B-, C+, C) Moderate

Failure

(F) Low

Assessment Task

Final examination (for students admitted from Semester A 2022/23 to Summer Term 2024)

Criterion

Demonstrate an understanding to identify and explain the relevant tax issues based upon the law, principles and practices of Hong Kong property tax, salaries tax, profits tax, tax depreciation allowances, personal assessment, tax management, stamp duty and tax administration.
Demonstrate an understanding of the topics where all arguments are well articulated and organized regarding verbal presentation and report writing skills.

Excellent

(A+, A, A-) Excellent

Good

(B+, B) Good

Marginal

(B-, C+, C) Adequate

Failure

(F) Below adequate

Part III Other Information

Keyword Syllabus

Hong Kong tax, Property tax, Salaries Tax, Profits Tax, Depreciation allowances, Personal assessment, Returns and information, Assessments of tax, Anti-tax avoidance, International Transfer Pricing, International Taxation, Tax evasion, Stamp duty, Tax administration and tax responsibility, Double Tax Agreement, BEPS, Ethics in tax practice.

Reading List

Compulsory Readings

	Title
1	Ho P., Mak, K.. Hong Kong Taxation and Tax Planning. Latest edition. Pilot Publishing Company Ltd.
2	Website of the course

Additional Readings

	Title
1	Lee, D., Advanced Taxation in Hong Kong. Latest edition. Pearson Education Asia Ltd.
2	Lau A., Olesnicky M. Hong Kong Taxation: Law & Practice. Latest edition. The Chinese University Press.
3	Inland Revenue Department website, Hong Kong SAR: http://www.ird.gov.hk
4	Bilingual Laws Information System: http://www.legislation.gov.hk/eng/home.htm
5	Hong Kong Institute of Certified Public Accountants: Code of Ethics for Professional Accountants, Volume I Professional Accountants Ordinance & By-laws, Professional Ethics & Conduct, Members’ Handbook
6	Hong Kong Master Tax Guide Latest Edition, PricewaterhouseCoopers, Wolters Kluwer Hong Kong Ltd.
7	Hong Kong Inland Revenue Legislation Reported Tax and Board of Review Cases, Wolters Kluwer
8	Halkyard A, VanderWolk J & Chow W, Hong Kong Tax Law: Cases and Materials, LexisNexis Hong Kong, Latest edition
9	Inland Revenue Ordinance, Chapter 112 of the Law of Hong Kong
10	Stamp Duty Ordinance, Chapter 117 of the Law of Hong Kong
11	Interpretation and Practice Notes (Inland Revenue Department/Stamp Office): https://www.ird.gov.hk/eng/ppr/dip.htm
12	The Hong Kong Chartered Governance Institute (HKCGI) online study materials of the Chartered Governance Qualifying Programme (CGQP) Module Hong Kong Taxation.
13	Useful Web Sites
14	1. Inland Revenue Department https://www.info.gov.hk/ird
15	2. Hong Kong e-Legislation https://www.elegislation.gov.hk
16	3. Board of Review Decisions https://www.info.gov.hk/bor/en/published-decisions.htm
17	4. Court Judgments http://legalref.judiciary.gov.hk