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Salaries tax rates. First \$40,000 2% Next \$40,000 7% Next \$40,000 12%
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120,000 Married person's allowance 240,000 Single parent allowance
120,000 Child allowance - 1st to 9th child (each) 100,000 Child
allowance- additional allowance in the year of birth (each) 100,000
Dependent parent/grandparent allowance- basic 20,000/40,000 -
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Unlike most countries which apply both residential jurisdiction and
territorial jurisdiction in determining the tax liability of a person,
Hong Kong uses only the territorial source jurisdiction and disregards

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the concept of residence. Thus, only profits sourced in Hong Kong would be taxable whereas a person's overseas income will not be taxable.

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.

Bookkeeping, Accounting and Taxation in Hong Kong ...

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classified as manufacturing profits, so the critical factor to be
considered is the place of manufacturing and not the buying and
selling activities.

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