

Accredited Accounting Technician Examination

Paper 5 – Principles of Taxation

Recommended reading list

Essential reading:

	<u>Author</u>	<u>Title</u>	<u>Publisher</u>
1)	Peggy L.K. Chan	Principles of Taxation	Pearson Education South Asia Pte Ltd.
2)		Inland Revenue Ordinance: Chapter 112	HKSAR

Additional reading:

	<u>Author</u>	<u>Title</u>	<u>Publisher</u>
3)	Dora Lee	Advanced Taxation in Hong Kong (12 th Edition)	Longman Hong Kong Education
4)	David G. Smith and Ayesha Macpherson	Hong Kong Taxation: Law & Practice (2008-09 Edition)	The Chinese University Press
5)		Departmental Interpretation and Practice Notes	Inland Revenue Department
6)		Inland Revenue Rules: Chapter 12 Subsidiary Legislation	HKSAR
7)		Hong Kong Tax Cases	HKSAR
8)		Hong Kong Board of Review Decisions	HKSAR