E-LEARNING PRACTICAL TAXATION COURSE



Course Objectives

The objective of taxation course is learning and understand the concept of income tax and learn how to calculate and prepare the tax computation of personal tax and company tax i.e. the submission for Form BE, Form B, Form P and Form C.

1. FORM BE

- 1.1. Enter General Particulars
- 1.2. Enter Tax Details
- 1.3. Computation of Statutory Income from Employment
 - 1.3.1.Receipt under Para 13(1)(a) HK 2-1
 - 1.3.2. Benefit in Kind Para 13(1)(b) HK 2.4
 - 1.3.3. Value of Living Accommodation Para 13(1)(c) HK 2.5
 - 1.3.4. Computation of Statutory Income from Employment HK 2

- 1.4. Computation of Other Income
 - 1.4.1.Rental Income HK 4
 - 1.4.2. Interest Income HK 5
- 1.5. Computation of Tax Relief
 - 1.5.1. Dependent Unmarried of Children Relief HK 13
 - 1.5.2. Life Insurance/EPF/Medical Insurance HK 14
- 1.6. Installment /PCB Paid HK-10
- 1.7. Donation
- 1.8. Personal Relief
- 1.9. Preparation of Tax Computation (BE)

2. FORM P

- 2.1 Enter General Particulars Form B
- 2.2 Enter General Particulars Form P
- 2.3 Form P Enter Details
 - 2.3.1 Enter Profit &Loss + Balance Sheet
- 2.4 Computation of Capital Allowances
 - 2.4.1 Plant and Machinery Allowances HK1.2.4
 - 2.4.2 Summary of Plant and Machinery Allowances HK1.2.4A
 - 2.4.3 Industrial Building Allowances HK1.2.3
 - 2.4.4 Summary of Industrial Building Allowances HK1.2.3A
 - 2.4.5 Summary of Capital Allowances HK1.2
 - 2.4.6 Computation of Divisible Business Income Partnership (HK-1A)
- 2.5 Computation of Other Income
 - 2.5.1 Interest Income HK 5
 - 2.5.2 Rental Income HK 6
- 2.6 Apportionment of Partnership Income CP 30
- 2.7 Enter Detail (Form P)
 - 2.7.1 Update Partner Information

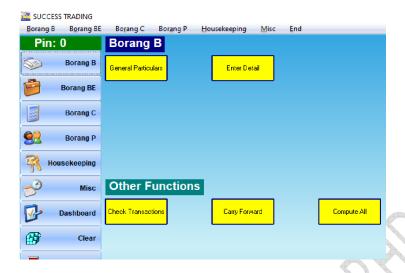
- 2.8 Preparation of Tax Computation Form P
- 2.9 Preparation of Form B Enter Details
 - 2.9.1 Computation of Statutory Income for Partnership Business HK-1B
 - 2.9.2 Computation of Statutory Income from Interest HK-5
 - 2.9.3 Tax Computation (Form B)

3. FORM B

- 3.1. General Particulars
- 3.2. Enter Detail
 - 3.2.1. Profit & Loss; Balance Sheet
- 3.3. Computation of Capital Allowances
 - 3.3.1. Plant and Machinery Allowances HK1 2 4
 - 3.3.2. Summary of Plant and Machinery Allowances HK1.2.4A
 - 3.3.3. Industrial Building Allowance HK1.2.3
 - 3.3.4. Summary of Industrial Building Allowances HK1.2.3A
 - 3.3.5. Summary of Capital Allowances HK1.2
- 3.4. Computation of Statutory Income from Business
 - 3.4.1. Computation of Statutory Income for Partnership Business HK-1B
- 3.5. Computation of Other Income
 - 3.5.1. Rental Income HK 4
 - 3.5.2. Interest Income HK 5
- 3.6. Computation of relief
 - 3.6.1. Child Relief HK 13
 - 3.6.2. Life Insurance/EPF/Medical Insurance HK 14
- 3.7. Enter Detail Form B
- 3.8. Preparation of Tax Computation (B)
- 3.9. Generate Form B

4. FORM C

- 4.1. Enter General Particulars
- 4.2. Enter Tax Details
 - 4.2.1. HK-FIC: Profit & Loss: Balance Sheet
- 4.3. Computation of Capital Allowances
 - 4.3.1. Plant and Machinery Allowances HK1.2.4
 - 4.3.2. Summary of Plant and Machinery Allowances HK1.2.4A
 - 4.3.3. Industrial Building Allowances HK1.2.3
 - 4.3.4. Summary of Industrial Building Allowances HK1.2.3A
 - 4.3.5. Summary of Capital Allowances HK1.2
- 4.4 Computation of Adjusted Income from business A1
- 4.5 Computation of Statutory Income from Business: HK-PC1
- 4.6 Computation of Other Income
 - 4.6.1. HK C15 Interest Income
 - 4.6.2. HK C16 Rental Income
- 4.7 Adjustment of Loss for Business and Partnership (HK-F1/HK-F)
- 4.8 Information of Five Company Directors: HK-O
- 4.9 Information of Five Major Shareholders of the Company
- 4.10 Preparation of Tax Computation



BORANG B/BE/C/P - WORKING PAPERS

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