

Existing and new learning outcome of Hong Kong Taxation

Existing learning outcomes	Revised learning outcomes
After successful completion of this module, students should be able to:	
LO-1: Demonstrate an understanding of the tax system and administration in Hong Kong.	LO-1: Demonstrate an understanding of the tax system and administration in Hong Kong.  <i>(no change)</i>
LO-2: Demonstrate an understanding of the current state of development and contemporary issues relevant to Hong Kong taxation, including the law, advanced concepts, principles and practices.	<i>(Deleted)</i>
LO-3: Apply tax rules and principles to determine the tax liabilities for companies, partnerships and individuals in Hong Kong.	New LO-2: Apply the law, principles and practices in determining the income tax liabilities for corporations, partnerships and individuals in Hong Kong on various situations and courses of actions.
	New LO-3: Apply the law, principles and practices in determining the applicable stamp duty in Hong Kong; formulate and evaluate basic stamp duty planning ideas and strategies to enhance stamp duty efficiency.
LO-4: Identify and evaluate the impact of relevant taxes on various situations and courses of action.	<i>(Deleted)</i>

Existing learning outcomes	Revised learning outcomes
<p>LO-5: Apply and communicate tax knowledge and practice to form sound judgments for business operation and investment decisions.</p>	<p>New LO-4: Apply and communicate tax knowledge and practice to form sound judgments for business operation and investment decisions; formulate and evaluate basic tax planning ideas and strategies to enhance tax efficiency.</p>
<p>LO-6: Formulate and evaluate basic tax planning ideas and strategies in the context of relevant principles and practices.</p>	<p><i>(Deleted)</i></p>
	<p>New LO-5: Identify the tax implications on cross-border activities and demonstrate an understanding of the application of double taxation arrangements/ agreements and related law, principles and practices in ascertaining the tax implications.</p>

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