

HONG KONG

Salaries tax is charged for each year of assessment on every person in respect of his income arising in or derived from the Colony of Hong Kong, according to the Inland Revenue Ordinance, No. 20 of 1947, as amended up to 1969. However, Subsection (2) of Section 8 states that in computing the income of any person for this purpose, wound and disability pensions granted to members of Her Majesty's forces shall be excluded.

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January 1971

MSS:kah
1/11/71