

Exam Skill



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Examination skill for Hong Kong Taxation Exam

Current exam emphasis is on **case analysis**. Therefore, exam skill for case analysis is very important. A lot of materials are not suitable for examination; they should be studied for basic knowledge only. You must however learn the **important principles** from tax cases, DIPNs and IRO in order to pass the examination.

Quoting relevant tax principles get you marks! You should memorize all the basic charging sections, general rules, special conditions, important definitions etc. of IRO. When doing case analysis, you should cover **all relevant points**, from general principles down to specific rules, and from IRO to case law and IRD policies. To get high marks, you should express each point logically, step by step.

For case analysis questions, marks are given for:

- applying all applicable IRO / IRR / DIPN / IRD's publication / authorities / cases
- using the information provided in question for application of tax principles
- making assumptions for important facts not provided in question
- drawing conclusion or implication on each tax principle concerned

Here are some tips for you:

- Identify which questions you have confidence to get marks. Do the easiest question first as quickly as possible to get marks and gain confidence. Then, do the next easiest question and so on. Leave the most difficult question to be the last one to do.
- When you are reading question, ask what are the **tax implications** of the facts provided? Think critically and jot down all relevant points immediately.
- Read the requirements of each question very carefully. Underline all key words.
- Return to the information given in question. Jot down all key points for your answer. Mind the marks given and the time allocated.
- Write your answer as quickly as possible. Use short sentences and simple English. State each tax principle in a separate paragraph. State the relevant facts involved. Make assumption for important facts if they are not provided in question. Explain the tax implications of the tax principles on the relevant facts.
- State the key words for your answers. When marking papers, markers are inclined to look for key word and then give mark. You need not repeat all the wordings in the requirements and all the information as provided in the question because doing so will not earn you marks. Just state the key words and the information in short. When quoting court cases, you should focus on the key words (e.g. short name of the case and the relevant tax principles) that carry marks. Explaining full details of the case, even though it is relevant and useful, will waste your precious time without getting marks.
- State the question number and the part concerned in your answer clearly. If you miss stating the question number or the part concerned, the marker may not mark your answers appropriately and then you lose marks!
- If the requirement carries many marks (say more than 4 marks), do not give simple answer of one or two sentences, explaining "taxable or not taxable" or "deductible or not deductible". Try to give detailed answers with sufficient marking points of all relevant principles to get all the marks awarded. Do not cover one sided argument in case analysis questions; as both "arguments for" and "arguments against" can get you marks.
- Do not repeat the points you have already answered. This will waste your time and annoy the marker. Of course, no additional marks will be given for those already mentioned. So, you should put down your answer logically, step by step.
- Check whether all underlined key words in requirements are answered.
- Use a new page for a new question as well as for a new part of the question.

以上只是 qp module d taxation course 的部份筆記，給你作為參考。全部筆記及答題精要，共 70 頁（以 A4 計），會給與參加補習的學生。

這些 taxation course notes 稅務課程筆記及 examination answer key 考試答題精要，是基於本人 Raymond Yeung 多年的稅務工作，包括稅務教學及評卷經驗，以常考及可能考的題目，按評分準則 marking scheme，為了快速取分而編寫：筆記列出稅務考試內可能考的題目及其內容，與及**能取分的要點 points**。

同學請注意，對課題有全面及深入的認識是十分重要，最好是由我講解如何運用這些答題精要，及其餘未列入筆記的稅務知識。課題筆記及答題精要，會在補習有關題目時免費給與學生。

想要齊我的答題筆記，就請你參加由我親自教授的補習班了，或直接購買全套筆記。詳情請到 rytc.com.hk。

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