

## *Hkiaat Paper 1*







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### **Hkiaat Bookkeeping And Accounts Exam December 2006 Q6 ...**

consultation paper together with comments received, form the basis of this paper. 1.8 The Hong Kong Institute of CPAs council and HKIAAT board would like to thank members serving on the Task Force on Examination Structure (see composition listed in Appendix I) for their contribution and input. Gratitudes are also

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(Adapted HKIAAT Paper 5 Hong Kong Taxation December 2006 C4) Question 6. Mr Sze purchased a residential property in North Point by means of a mortgage loan obtained from a bank in Hong Kong. On 1 October 2005, the property was let to Mr lee under the following terms: (1) Period of lease: 1.10.2005 – 30.9.2007 (24 months)

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