

## HONG KONG INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

### APTITUDE TEST

#### APPENDIX

#### A. OTHER OPTIONS TO SATISFY THE APTITUDE TEST REQUIREMENT

##### A1 TRANSFER OF EXAMINATION RESULTS ACQUIRED FROM THE HKICPA PROFESSIONAL EXAMINATIONS

For individuals who are/were registered students of the Institute and have sat and passed the following Hong Kong Law and/or Hong Kong Taxation papers in the HKSA/ACCA Joint Examination Scheme ("Joint Examination Scheme") and/or the HKICPA Qualification Programme, their examination results are transferable to satisfy the AT requirement in respective law and/or taxation components as follows:

HKICPA Examinations	Law component	Taxation component
<i>Joint Examination Scheme</i>		
<ul style="list-style-type: none"> <li>• Examination scheme from June 1982 to December 1993 diet</li> <li>• Examination scheme from June 1994 to June 2001 diet</li> <li>• Examination scheme of the December 2001 diet</li> </ul>	<ul style="list-style-type: none"> <li>▶ Paper 1.4(H) – Law (Hong Kong)</li> <li style="text-align: center;"><i>OR</i></li> <li>▶ Paper 2.2(H) – Company Law (Hong Kong)</li> <li>▶ Paper 2(H) – Legal Framework (Hong Kong)</li> <li>▶ Paper 2.2(H) – Corporate and Business Law (Hong Kong)</li> </ul>	<ul style="list-style-type: none"> <li>▶ Paper 2.3(H) – Taxation (Hong Kong)</li> <li style="text-align: center;"><i>OR</i></li> <li>▶ Paper 3.3(H) – Advanced Taxation (Hong Kong)</li> <li>▶ Paper 7(H) – Tax Framework (Hong Kong)</li> <li style="text-align: center;"><i>OR</i></li> <li>▶ Paper 11(H) – Tax Planning (Hong Kong)</li> <li>▶ Paper 2.3(H) – Business Taxation (Hong Kong)</li> <li style="text-align: center;"><i>OR</i></li> <li>▶ Paper 3.2(H) – Advanced Taxation (Hong Kong)</li> </ul>
<i>Qualification Programme</i>		
<ul style="list-style-type: none"> <li>• From September 1999 diet</li> <li>• From March 2000 diet</li> </ul>	<ul style="list-style-type: none"> <li>▶ Module A – Financial Reporting</li> <li style="text-align: center;">---</li> </ul>	<ul style="list-style-type: none"> <li style="text-align: center;">---</li> <li>▶ Module D – Taxation</li> </ul>

A2 Individuals may satisfy the AT requirement by passing the PC-Law and PC-Tax Planning papers in the HKICPA Practising Certificate ("PC") Examinations. Please refer to the Notes of the PC Examinations which are obtainable from the Institute's counter and downloadable from our website at: [www.hkicpa.org.hk/membership/registrationmatters/pc/pcexam\\_info.php](http://www.hkicpa.org.hk/membership/registrationmatters/pc/pcexam_info.php) for details.

- A3. In addition to the above, the Institute's Council has also ruled that examination results obtained **on or before 30 June 2005** in any combination of Option A or B below will also be accepted for satisfying the AT requirement:

Option	Law component	Taxation component
<p>A. Studied and passed the relevant subjects of HKICPA accredited accountancy programmes offered by tertiary institutions with effect from academic year 1999/2000.</p> <p><i>(Please refer to the attached Lists of these programmes and subjects for details.)</i></p>	<p>Hong Kong Law subject(s)</p>	<p>Hong Kong Taxation subject(s)</p>
<p>B. Sat and passed the relevant papers of the Hong Kong Institute of Accredited Accounting Technicians (formerly known as Hong Kong Association of Accounting Technicians) ("HKIAAT") Examinations:</p> <p>i) HKIAAT Examinations since June 2002</p> <p>ii) Professional Bridging Examinations since December 2002</p>	<p>Paper 6 – Hong Kong Business Law Paper IV – Legal Environment</p>	<p>Paper 5 – Hong Kong Taxation Not applicable</p>

Updated on 1 September 2006