



Hong Kong Institute of  
**Certified Public Accountants**  
香港會計師公會

**Hong Kong Institute of Certified Public Accountants**  
**Aptitude Tests**

| <b>Paper</b>              | <b>Passing Rate</b> |
|---------------------------|---------------------|
|                           | <b>June 2024</b>    |
| <b>Hong Kong Law</b>      | 21%                 |
| <b>Hong Kong Taxation</b> | 44%                 |