

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"> • Examination scheme from June 1982 to December 1993 diet • Examination scheme from June 1994 to June 2001 diet • Examination scheme of the December 2001 diet 	<ul style="list-style-type: none"> ▶ Paper 1.4(H) – Law (Hong Kong) <li style="text-align: center;"><u>OR</u> ▶ Paper 2.2(H) – Company Law (Hong Kong) ▶ Paper 2(H) – Legal Framework (Hong Kong) ▶ Paper 2.2(H) – Corporate and Business Law (Hong Kong) 	<ul style="list-style-type: none"> ▶ Paper 2.3(H) – Taxation (Hong Kong) <li style="text-align: center;"><u>OR</u> ▶ Paper 3.3(H) – Advanced Taxation (Hong Kong) ▶ Paper 7(H) – Tax Framework (Hong Kong) <li style="text-align: center;"><u>OR</u> ▶ Paper 11(H) – Tax Planning (Hong Kong) ▶ Paper 2.3(H) – Business Taxation (Hong Kong) <li style="text-align: center;"><u>OR</u> ▶ Paper 3.2(H) – Advanced Taxation (Hong Kong)
<i>Qualification Programme</i>		
<ul style="list-style-type: none"> • From September 1999 diet to June 2012 session * • From March 2000 diet 	<ul style="list-style-type: none"> ▶ Module A – Financial Reporting <li style="text-align: center;">--- 	<ul style="list-style-type: none"> <li style="text-align: center;">--- ▶ Module D – Taxation

* As a transitional arrangement, results from Module A – Financial Reporting obtained from September 1999 diet to June 2012 session can be transferred to satisfy the law component of the Aptitude Test for membership admission purpose only. Please refer to section B (below) for the Aptitude Test requirement for Practising Certificate ("PC") issuance purpose.

A2 Individuals may satisfy the AT requirement by passing the PC-Law and PC-Taxation papers in the HKICPA PC Examinations.

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

B. APTITUDE TEST REQUIREMENT FOR PC ISSUANCE PURPOSE

QP-graduate members under the following categories are required to sit the Aptitude Test in Hong Kong Law for PC issuance purposes:

- B1 With effect from 1 January 2008, QP-graduate members with overseas accountancy degree who wish to apply for a PC are required to sit and pass the Aptitude Test in Hong Kong Law if they have not taken Hong Kong Law subject(s) at an accredited university degree programme or in an accredited Conversion Programme of the Institute. This requirement is applicable to those who register as QP students on or after 1 January 2008.
- B2 With effect from the 2008/2009 academic year, the following QP-graduates who wish to apply for a PC are required to sit and pass the Aptitude Test in Hong Kong Law in order to fulfil the competency requirement in local law:
- Students of accredited accountancy degree programmes of the Institute who have studied the law subject(s) in exchange programmes at non-Hong Kong tertiary institutions; or
 - Non-Hong Kong degree holders who are exempted from the local law subject(s) in the accredited Conversion Programmes of the Institute.