



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

**Hong Kong Institute of Certified Public Accountants**  
**Practising Certificate Examinations**

| Paper                        | Passing Rate  |           |
|------------------------------|---------------|-----------|
|                              | December 2023 | June 2024 |
| <b>PC-Business Assurance</b> | 20%           | 0%        |
| <b>PC-Law</b>                | 87%           | 96%       |
| <b>PC-Taxation</b>           | 40%           | 29%       |