

HONG KONG INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

**PRACTISING CERTIFICATE ("PC") EXAMINATIONS/
 APTITUDE TEST ("AT")**

Examinable contents

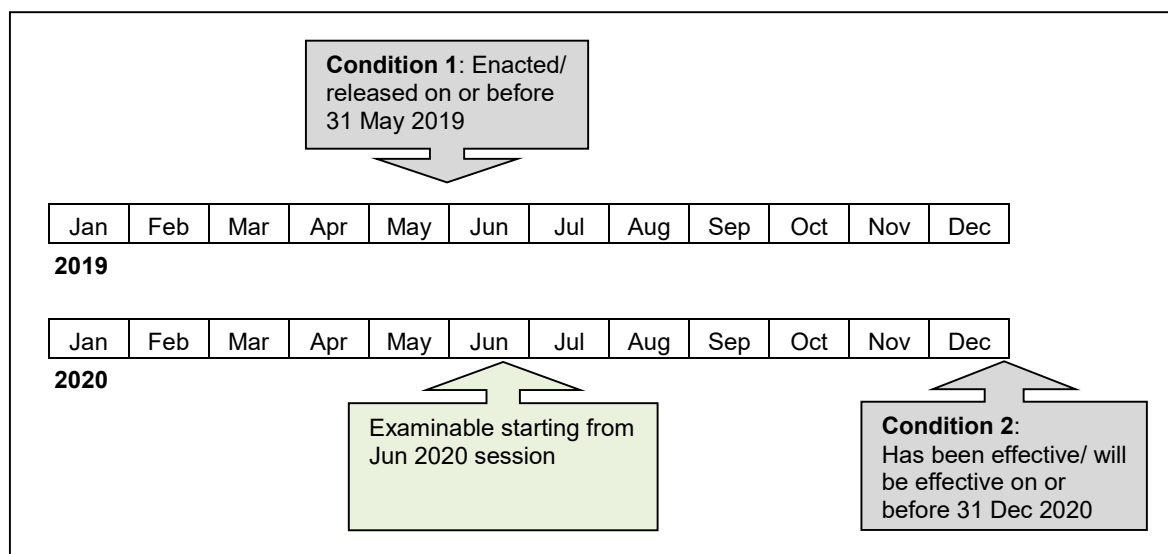
The examinable contents are determined on 31 May each calendar year (cut-off date) which applies to the June and December sessions in the following calendar year, except where the legislations or pronouncements are considered significant and specified by the Institute and communicated to the students as examinable starting from the December session in that calendar year.

The determination of examinable contents refers to both the release date of the pronouncements (or the enactment date of the legislations) and their corresponding effective date.

Students will be examined on legislations and the Institute's pronouncements that meet the following conditions:

Condition 1: Have been released / enacted on or before 31 May of that calendar year; **AND**

Condition 2: Have been effective / will be effective on or before the end of the following calendar year.



		Examinable in the June and December sessions in 2020	
Release date	Effective date	Status under Condition 1	Status under Condition 2
31 May 2019	31 Dec 2020	Proceed to Condition 2	Examinable
31 May 2019	1 Jan 2021	Proceed to Condition 2	Not examinable
1 Jun 2019	31 Dec 2020	Not examinable	Not relevant