



## Certified Tax Adviser (CTA) Qualifying Examination

### Introduction

#### 1. Objective

As an international financial centre, Hong Kong needs a fair number of tax professionals. The Taxation Institute of Hong Kong (“the Institute”) has served the taxation profession in Hong Kong for over forty-five years. Its missions are to promote the study of taxation and to continually elevate the professional and technical standard of tax professionals in Hong Kong. To this end, the Institute has organised a professional examination to accredit tax professionals, with a view to setting a standard for new entrants to the profession and enhancing the confidence of employers in persons holding such a qualification. These are the aims and purposes of the **Certified Tax Adviser (CTA) Qualifying Examination** (“CTA Examination”), and persons who have successfully passed the Examination will be entitled to admission as a member of the Institute and be awarded the designation of “**Certified Tax Adviser**”, or **CTA**, by the Institute, provided that they possess the relevant working experience in the field of taxation as required by the Institute.

#### 2. Who may sit the CTA Examination

Only persons registered as a Student of the Institute are eligible to sit the CTA Examination.

For application to register as a Student, please visit: [www.tihk.org.hk/v2/member](http://www.tihk.org.hk/v2/member).

#### 3. Who may register as a Student of the Institute

##### 3.1 A person who is aged 18 years or above; and

- (i) holds a university degree or an equivalent qualification recognised by the Council; or
- (ii) has completed or has been fully exempted from the examinations offered by the Hong Kong Association of Accounting Technicians; or
- (iii) is studying in an accountancy or business related undergraduate programme in a university recognised by the Council.

*Note: Persons in categories (ii) and (iii) must have obtained a university degree recognised by the Institute, or equivalent, before they may apply to register as a CTA upon completion of the CTA Examination.*

##### 3.2 At the discretion of the Council, a person may register as a Student if he/she is aged 25 years or above and possesses not less than five years of working experience in the field of taxation (a “mature student”).

#### 4. Content and format of the CTA Examination

##### 4.1 The CTA Examination consists of five papers:

**Foundation Level:**

Paper 1 – Accounting and Finance

**Professional Level:**

Paper 2 – Hong Kong Tax

Paper 3 – International Tax

Paper 4 – PRC Tax

Paper 5 – Advanced Taxation Practice

- 4.2 There is a 3-hour written examination for each paper.
- 4.3 Except for Paper 4, all papers are written and to be answered in English. The questions for Paper 4 are written and to be answered in Chinese.
- 4.4 A pass in a paper remains valid for five years only.

## 5. Syllabus

Please refer to “**Appendices I to V**” on [www.tihk.org.hk/v2/cta/intro](http://www.tihk.org.hk/v2/cta/intro).

## 6. Exemptions

- 6.1 The Institute recognises different academic and professional qualifications which are of comparable standing to the CTA Examination.
- 6.2 The Institute starts its accreditation exercise in 2018. Exemptions from the respective examination papers of the CTA Examination may be granted, on the basis of successful completion of the relevant courses, to graduates of the accredited undergraduate or postgraduate programmes offered by the UGC-funded tertiary education institutions in Hong Kong.
- 6.3 In any event, a candidate may in aggregate be granted exemption from a maximum of four papers, and no exemption may be granted from Paper 5.
- 6.4 The Institute reserves the right on the final decision in granting exemptions from the CTA Examination. For details of the exemptions, please refer to “**CTA Qualifying Examination Exemptions**” on [www.tihk.org.hk/v2/cta/intro](http://www.tihk.org.hk/v2/cta/intro).

## 7. Examination arrangements

- 7.1 The CTA Examination is to be held once a year in October. The exact date, time and venue are to be announced to registered Students of the Institute, who may then obtain an application form from the Institute and apply to enroll for the Examination. Online enrollment is also provided for registered students.
- 7.2 The Hong Kong Examinations and Assessment Authority administers the logistics of the Examination on behalf of the Institute.
- 7.3 Announcement of the examination results is scheduled to be made within twelve weeks after the date of the CTA Examination.
- 7.4 A registered student may lodge an appeal to the Institute within two weeks after the announcement of the examination results if he/she has any doubt about the announced results of a Paper he/she has taken upon payment of a fee of HK\$800 per Paper. The script concerned will be reviewed by the Institute.

## 8. Awards

At the discretion of the Institute, for each seating of the CTA Examination:

- (i) an award is granted to the candidate who scores the highest mark in each of the papers; and
- (ii) an award is granted to each of the three candidates who have completed the CTA Qualifying Examination and have scored the highest average mark in aggregate in all the papers they have sat and passed.

## 9. Memorandum of Understanding with CPA Australia

The Institute and CPA Australia have entered into a memorandum of understanding (MOU) which is effective until 31 December 2020. The MOU enables candidates who have completed Paper 2 - Hong

Kong Tax or Paper 4 - PRC Tax Paper of the CTA Examination to receive a non-specified elective exemption in the CPA Australia's CPA Program.

## **10. Revision courses**

Other institutes may organise revision courses for candidates preparing for the CTA Examination. Attendance of such course is optional. For details, please visit <http://www.tihk.org.hk/v2/cta/exam>.

## **11. Registration as a Student**

11.1 To register as a Student, a person may obtain an application form from the Institute at its office, by post, or by downloading it from the Institute's website ([www.tihk.org.hk/v2/member](http://www.tihk.org.hk/v2/member)).

11.2 The applicant is required to submit the completed application form at the Institute's office in person with the required original supporting documents:

- (i) Hong Kong Identity Card (for persons who are not a Hong Kong resident, other proof of identity), and
- (ii) Certificates of academic qualifications.

## **12. Benefits to Registered Students**

12.1 Students will be advised of information relevant to the CTA Examination.

12.2 Students will receive information on technical matters and professional practices (including the Institute's Journals and Newsletters) that is circulated to full members of the Institute.

12.3 Students may attend professional development activities organised by the Institute.

12.4 Students will have free access to past examination papers, suggested answers and examiner's reports.

12.5 The Institute runs an Accredited Employer Program. Students employed by an Accredited Employer will receive appropriate practical training overseen by a member of the Institute, supported by resources provided by the Institute.

## **13. Fees**

- Student Admission Fee: HK\$500
- Student Annual Registration Fee: HK\$500
- Examination Fee per Paper: HK\$1,600
- Exemption Fee per Paper: HK\$1,000

## **14. Enquiries**

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