



香港稅務學會  
THE TAXATION INSTITUTE OF HONG KONG

**CTA**  
註冊稅務師  
Certified Tax Adviser

## 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 Appendix I to Appendix V on [www.tihk.org.hk/v2/cta/intro](http://www.tihk.org.hk/v2/cta/intro).

**6. Exemptions**

6.1 Exemption from Paper 1 may be granted to:

- (i) Candidates who hold an accounting or a business related degree awarded by a recognised tertiary institution, with completion of accounting and finance modules of comparable standards in their study.
- (ii) Candidates who have completed a Conversion Programme accredited by Hong Kong Institute of Certified Public Accountants under their Qualification Programme; or a similar programme organised by other professional accountancy bodies of comparable standing.

6.2 Exemptions from Paper 1, Paper 2, Paper 3 or Paper 4, or a combination thereof, up to maximum of four papers, may be granted to candidates who have completed academic programmes approved by the Institute. However, no exemption is to be granted for Paper 5. Approval of an academic programme for exemption purposes under this clause may be granted only upon application by the institution offering the programme.

6.3 Currently, holders of the following qualifications are entitled to various exemptions from the CTA Examination:

- (i) Professional Diploma in Tax Advisory, School of Continuing and Professional Education, City University of Hong Kong – exemptions from Paper 2 and Paper 3.
- (ii) Master of Accountancy, School of Accountancy, The Chinese University of Hong Kong – exemptions from Paper 1, Paper 2, Paper 3 and Paper 4, for graduates from 1 January 2018 on the basis that they have successfully completed the relevant courses.
- (iii) Master of Finance in Taxation, Jinan University – exemptions from Paper 1, Paper 3 and Paper 4.
- (iv) Master of Corporate Governance, School of Accounting and Finance, The Hong Kong Polytechnic University – exemptions from Paper 1 and Paper 2.
- (v) Master of/Postgraduate Diploma in Professional Accounting, School of Accounting and Finance, The Hong Kong Polytechnic University – exemptions from Paper 1 and Paper 2.

6.4 Exemptions may be granted to members of Hong Kong Institute of Certified Public Accountants or other approved professional accountancy bodies, the Law Society of Hong Kong, Hong Kong Bar Association and the Hong Kong Institute of Chartered Secretaries, provided that they have sat and passed the relevant examination paper in the professional examinations offered by their respective professional bodies.

6.5 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.

## **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. 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>.

## **10. Registration as a Student**

- 10.1 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)).
- 10.2 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.

## **11. Benefits to Registered Students**

- 11.1 Students will be advised of information relevant to the CTA Examination.
- 11.2 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.
- 11.3 Students may attend professional development activities organised by the Institute.
- 11.4 Students will have free access to past examination papers, suggested answers and examiner's reports.

11.5 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.

## **12. 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

## **13. Enquiries**

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