



香港稅務學會  
**THE TAXATION INSTITUTE OF HONG KONG**



Certified Tax Adviser (CTA) Qualifying Examination

**Exemptions**

1. The Institute recognises different academic and professional qualifications which are of comparable standing to the Certified Tax Adviser (CTA) Qualifying Examination.
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.
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.
4. **The Institute reserves the right on the final decision in granting exemptions from the CTA Examination.** Details of the exemptions are as follows:

A. Recognised Professional Qualifications

Exemptions may be granted to members of the following approved professional bodies, provided that they have sat and passed the relevant examination paper in the professional examinations offered by the respective professional bodies:

Professional Body	Required Membership	Paper 1	Paper 2
ACCA	Full Members who have completed the ACCA Qualification exams	<i>Exempted</i>	<i>Exempted</i>
CPA Australia	Full Members who have completed the CPA Programme	<i>Exempted</i>	
Hong Kong Institute of Certified Public Accountants	Full Members who have completed the Qualification Programme or Practising Certificate Examinations (including the taxation module)	<i>Exempted</i>	<i>Exempted</i>
Hong Kong Institute of Chartered Secretaries	Full Members who have completed the International Qualifying Scheme (including Hong Kong Taxation subject or equivalent)	<i>Exempted</i>	<i>Exempted</i>

Exemptions may also be granted to members of other professional bodies which are not on the list. Applicants will be requested to submit the relevant information for the Institute's consideration.

B. Accredited Undergraduate Programmes

Exemption may be granted, on the basis of successful completion of the relevant courses, to graduates of the following undergraduate programmes during the accreditation period. No exemption from Paper 3 may be granted to graduates of the following programmes.

Programme	Accreditation Period	Paper 1	Paper 2	Paper 4
<b>Chinese University of Hong Kong</b>				
BBA (Hons) in Professional Accountancy	3 years (1 Jan 2018 – 31 Dec 2020)	<i>Exempted</i> with completion of ACCT3111 Financial Reporting I plus ACCT3112 Financial Reporting II plus FINA2010 Financial Management	<i>Exempted</i> with completion of ACCT3161 Taxation	<i>Exempted</i> with completion of ACCT4262 China Taxation
<b>Hang Seng University of Hong Kong</b>				
BBA (Hons) (with Accounting Concentration)	3 years (1 Jan 2018 – 31 Dec 2020)	<i>Exempted</i> with completion of ACY3001 Intermediate Accounting 1 plus ACY3002 Intermediate Accounting 2 plus FIN2001 Financial Management	<i>Exempted</i> with completion of ACY3003 Hong Kong Taxation	<i>Exempted</i> with completion of ACY4010 PRC Taxation
BBA (Hons) in Corporate Governance	3 years (1 Jan 2018 – 31 Dec 2020)	<i>Exempted</i> with completion of ACY3111 Corporate Accounting 1 plus ACY3112 Corporate Accounting 2 plus FIN2001 Financial Management	<i>Exempted</i> with completion of ACY3003 Hong Kong Taxation	<i>Exempted</i> with completion of ACY4010 PRC Taxation
<b>Open University of Hong Kong</b>				
BBA (Hons) in Accounting (part-time distance learning)	3 years (1 Jan 2018 – 31 Dec 2020)	<i>Exempted</i> with completion of ACT B331 Company Accounting I plus ACT B332 Company Accounting II plus ACT B313 Management and Cost Accounting plus FIN B280 Introduction to Financial Management	<i>Exempted</i> with completion of ACT B414 Taxation I	

Programme	Accreditation Period	Paper 1	Paper 2	Paper 4
BBA (Hons) in Professional Accounting	3 years (1 Jan 2018 – 31 Dec 2020)	<i>Exempted</i>	<i>Exempted</i>	
		<b>with completion of</b> ACT B331F Company Accounting I <b>plus</b> ACT B332F Company Accounting II <b>plus</b> ACT B313F Management and Cost Accounting <b>plus</b> FIN B280F Introduction to Financial Management	<b>with completion of</b> ACT B414F Taxation I	
BBA (Hons) in Accounting and Finance <i>(offered in Sep 2019, with 1<sup>st</sup> batch of students graduating in Jun 2021)</i>	2 years (1 Jan 2021 – 31 Dec 2022)	<i>Exempted</i>	<i>Exempted</i>	
		<b>with completion of</b> ACT B331F Company Accounting I <b>plus</b> ACT B332F Company Accounting II <b>plus</b> ACT B313F Management and Cost Accounting <b>plus</b> FIN B280F Introduction to Financial Management	<b>with completion of</b> ACT B414F Taxation I	
BBA (Hons) in Accounting and Taxation <i>(offered in Sep 2019, with 1<sup>st</sup> batch of students graduating in Jun 2021)</i>	2 years (1 Jan 2021 – 31 Dec 2022)	<i>Exempted</i>	<i>Exempted</i>	<i>Exempted</i>
		<b>with completion of</b> ACT B331F Company Accounting I <b>plus</b> ACT B332F Company Accounting II <b>plus</b> ACT B313F Management and Cost Accounting <b>plus</b> FIN B280F Introduction to Financial Management	<b>with completion of</b> ACT B414F Taxation I	<b>with completion of</b> ACT B419F PRC Tax

#### C. Accredited Postgraduate Programme

Exemption may be granted, on the basis of successful completion of the relevant courses, to graduates of the following postgraduate programme during the accreditation period. No exemption from Paper 5 may be granted to graduates of the following programme.

Programme	Accreditation Period	Paper 1	Paper 2	Paper 3	Paper 4
<b>Chinese University of Hong Kong</b>					
Master of Accountancy	3 years (1 Jan 2018 – 31 Dec 2020)	<i>Exempted</i>	<i>Exempted</i>	<i>Exempted</i>	<i>Exempted</i>
		<b>with completion of</b> ACCT5110 Financial Accounting & External Reporting <b>plus</b> FINA5010 Financial Management (previous course name: ACCT5180 Financial Management for Professional Accountants)	<b>with completion of</b> ACCT5160 Taxation & Tax Planning	<b>with completion of</b> ACCT6161 International Tax Planning & Management	<b>with completion of</b> ACCT6160 Taxation in China

#### D. Other Exemptions

Exemption may be granted to holders of the following qualifications which are entitled to various exemptions from the CTA Examination:

Condition / Programme	Paper 1	Paper 2	Paper 3	Paper 4
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.	<i>Exempted</i>			
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.	<i>Exempted</i>			
<b>School of Continuing and Professional Education, City University of Hong Kong</b>				
Professional Diploma in Tax Advisory (Previous programme name: Continuing Education Diploma in Tax Advisory)		<i>Exempted</i>	<i>Exempted</i>	
<b>Jinan University</b>				
Master of Finance in Taxation	<i>Exempted</i>		<i>Exempted</i>	<i>Exempted</i>
<b>The Hong Kong Polytechnic University</b>				
Master of Corporate Governance	<i>Exempted</i>	<i>Exempted</i>		
Master of / Postgraduate Diploma in Professional Accounting	<i>Exempted</i>	<i>Exempted</i>		