



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	
	June 2025	December 2025
PC-Business Assurance	67%	0% *
PC-Law	91%	93%
PC-Taxation	48%	37%

* The pass rate is not representative due to the low number of candidates.