



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	
	December 2019	December 2020
PC-Business Assurance	0%*	22%
PC-Law	14%	58%
PC-Taxation	42%	45%

* Eight candidates attended the examination, none of whom attained the passing mark.