



NEW ONE YEAR RULE

New QP Jun 2026

New QP Module 11

- HKFRS S1 General Requirements for Disclosure of Sustainability related Financial Information
- HKFRS S2 Climate-related Disclosures
- HKFRS 9 and HKFRS 7 Classification and Measurement of Financial Instruments (amendments)
- HKFRS 9 and HKFRS 7 Contracts Referencing Nature dependent Electricity (amendments)

New QP Module 12 (Syllabus updates)

- Integrated approach for sustainability
- Emerging technologies in finance

New QP Module 13

- Revisions to the Definitions of Listed Entity and Public Interest Entity and Tax Planning and Related Services of the Code of Ethics for Professional Accountants
- Amendments to Corporate Governance Code (CG Code)
- Amendments to HKSA 700 (Revised) Forming an Opinion and Reporting on Financial Statements
- The HKSA for Less Complex Entities (LCE)
- HKSSA 5000 General Requirements for Sustainability Assurance Engagements

New QP Module 14

- Companies (Amendment) (No. 2) Ordinance 2025
- Inland Revenue (Amendment) (Tax Concessions for Intellectual Property Income) Ordinance 2024
- Inland Revenue (Amendment) (Tax Deductions for Leased Premises Reinstatement and Allowances for Buildings and Structures) Ordinance 2024
- Inland Revenue (Amendment) (Tax Deductions for Assisted Reproductive Service Expenses) Ordinance 2025
- Inland Revenue (Amendment) (Tax Concessions) Ordinance 2025
- Inland Revenue (Amendment) (Minimum Tax for Multinational Enterprise Groups) Ordinance 2025
- Stamp Duty Legislation (Miscellaneous Amendments) Ordinance 2024
- Stamp Duty (Amendment) Ordinance 2025

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Capstone Jun 2026

Capstone Module 13

- Revisions to the Definitions of Listed Entity and Public Interest Entity and Tax Planning and Related Services of the Code of Ethics for Professional Accountants
- Amendments to Corporate Governance Code (CG Code)
- HKSSA 5000 General Requirements for Sustainability Assurance Engagements