

# NEW ONE YEAR RULE

## New QP Jun 2025

### Module 11 New One Year Rule

- Amendments to HKAS 21: Lack of Exchangeability

### Module 12 New One Year Rule

- Amended listing requirements for the Main Board and GEM Board

### Module 13 New One Year Rule

- COE Chapter A, Technology-related Revisions to the Code
- COE Chapter A, Revisions to the Code Relating to the Definition of Engagement Team and Group Audits
- Update of the illustrative auditor's reports as a result of the narrow-scope amendments made to HKAS 1 Presentation of Financial Statements
- Updates of certain Hong Kong Standards on Investment Circular Reporting Requirements (HKSIR) and Practice Notes (PN) as a result of amendments of Listing Rules of HKEX

### Module 14 New One Year Rule

- Insurance (Amendment) Ordinance 2023
- Inland Revenue (Amendment) (Taxation on Foreign-sourced Disposal Gain) Ordinance 2023
- Inland Revenue (Amendment) (Tax Deductions for Spectrum Utilization Fees) Ordinance 2024
- Inland Revenue (Amendment) (Aircraft Leasing Tax Concessions) Ordinance 2024
- Inland Revenue (Amendment) (Tax Concession and Two-tiered Standard Rates) Ordinance 2024
- Stamp Duty (Amendment) (No. 3) Ordinance 2023
- Stamp Duty (Amendment) (Stock Transfers) Ordinance 2023
- Stamp Duty (Amendment) (Residential Properties) Ordinance 2024
- Stamp Duty (Amendment) Ordinance 2024

