Syllabus and study guide

Taxation Advisory Professional Hong Kong (STA HKG)



December 2027

Designed to help with planning study and to provide detailed information on what could be assessed in any examination session.

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1. Overall aim of the syllabus

The overall aim of the syllabus is to enable the application of relevant technical skills, advisory capabilities and professional judgement in respect of all Hong Kong taxes studied previously (salaries tax, profits tax and property tax) and additionally stamp duty, to provide tailored tax advice in respect of a variety of complex personal and business contexts.

2. Introduction to the syllabus

The syllabus for Taxation Advisory Professional (STA HKG), starts by introducing candidates to how to advise individuals about tax issues. This covers advising on the taxation of income from office, employment, pensions and lease of property in addition to tax planning for individuals.

The syllabus then focuses on taxation for corporates and other trades, professions or businesses. Taxation for both owner managed businesses, incorporated entities and groups are covered, including all stages of the life cycle of a business and tax planning.

Next the syllabus moves on to consider stamp duty liabilities for dutiable instruments and the system by which stamp duty is administered.

The syllabus then addresses cross-border activities, including Hong Kong individuals and companies earning income from overseas activities and non-resident individuals and companies earning income from Hong Kong.

Finally, the syllabus covers tax compliance and ethical obligations. This ensures that candidates can advise on the various rights, duties and obligations of taxpayers, tax authorities and other relevant parties, including how and when tax returns should be filed and payments made, and the consequences of a failure to do so. In addition, it ensures candidates are aware of the vital importance of ethical obligations when carrying out taxation work.

The professional skills section of the syllabus focuses on the range of professional skills candidates should be expected to demonstrate in the examination.

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3. Main capabilities

On successful completion of this course of study, candidates should be able to:

- Evaluate the impact of relevant taxes on a variety of situations and potential courses of action
- Advise on the interaction of relevant taxes in respect of a given situation or potential course of action
- Recommend appropriate tax planning strategies and incentives to minimise and/or defer tax liabilities, taking into account a taxpayer's overall objectives
- Advise on overseas tax issues in relation to individuals and companies, including the availability of double tax relief
- Recommend a course of action following an assessment of the advantages and disadvantages of possible options available to the taxpayer
- Evaluate the tax compliance obligations of a taxpayer and the consequences of non-compliance
- Advise on the ethical issues and obligations which arise in relation to the provision of tax advice

4. Intellectual levels

The ACCA Qualification syllabus is designed to progressively broaden and deepen the technical knowledge, skills and professional values demonstrated by the candidate on their journey through the qualification.

The specific learning outcomes within the detailed syllabuses and study guides are assessed at one of three intellectual or cognitive levels:

Level 1: Knowledge and comprehension
Level 2: Application and analysis
Level 3: Synthesis and evaluation

Very broadly these intellectual levels relate to the three levels of the ACCA Qualification: Knowledge, Expertise and Strategic Professional.

Each learning outcome included in the detailed study guide is given a 1, 2 or 3 superscript, denoting its intellectual level. This gives an indication of the intellectual depth at which a learning outcome could be assessed within the examination. However, while Level 1 broadly equates with the Knowledge level, Level 2 to the Expertise level and Level 3 to the Strategic Professional level of the ACCA Qualification, some lower-level skills can continue to be assessed as the candidate progresses through each level. This reflects that at each stage of study there will be the requirement to broaden, as well as deepen, capabilities.

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5. The syllabus

A Taxation of individuals

1. Income from office, employment and pension
2. Income from lease of property
3. Tax planning for individuals

B Corporates and other trades, professions or businesses

1. Owner managed businesses (trader, professional, sole proprietorship, partnership)
2. Incorporated entities and groups
3. Special industries
4. Commencement, expansion, restructuring and cessation
5. Tax planning for corporates and other trades, professions or businesses

C Stamp duty

1. Stamp duty liabilities
2. Stamp duty administration

D Cross-border activities

1. Outbound activities (Hong Kong individual/corporate earning income from overseas activities)
2. Inbound activities (non-resident individual/corporate earning income from Hong Kong)

E Tax compliance and ethical obligations

1. Tax compliance
2. Ethical obligations

F Professional skills

1. Communication
2. Analysis and evaluation
3. Scepticism
4. Commercial acumen

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6. Detailed study guide

A Taxation of individuals

1. Income from office, employment and pension

a) Assess whether an individual is chargeable to profits tax or salaries tax.[3]

b) Assess the source of income from office, employment and pension and chargeability to salaries tax.[3]

c) Evaluate employment packages including the calculation of salaries tax liabilities.[3]

d) Advise on the tax treatment of lump sum payments and receipts, and termination payments and receipts.[3]

e) Advise on the tax treatment of share-based benefits including share options, share awards and phantom shares.[3]

f) Advise on the tax treatment of other employment remuneration and benefits.[3]

g) Advise on the tax treatment of employment outgoings and expenses.[3]

h) Evaluate whether an individual is eligible for the exemptions, allowances and reliefs available.[3]

i) Evaluate the interaction of employment-type income with other sources of income.[3]

2. Income from lease of property

a) Advise on the tax treatment of rental income received and related expenses incurred from letting and/or sub-letting of property, including the calculation of tax liabilities.[3]

b) Evaluate the tax and stamp duty implications for individual-owned structures and corporation-owned structures for property acquired for leasing.[3]

c) Evaluate the interaction of property income with other sources of income.[3]

3. Tax planning for individuals

a) Assess whether an engagement is treated as employment or self-employment and the tax consequences thereon.[3]

b) Evaluate whether a 'service company' arrangement would be deemed as a disguised employment and advise on the associated tax consequences.[3]

c) Evaluate the tax and stamp duty implications for acquisition of property for accommodation vs lease of property for accommodation.[3]

d) Recommend re-structuring of different elements of a remuneration package in a tax efficient way.[3]

e) Advise on the exemptions, allowances and reliefs available to defer and/or minimise salaries tax liabilities.[3]

f) Advise on the exemptions and reliefs available to defer and/or minimise profits tax liabilities for the self-employed.[3]

g) Advise on the exemptions, allowances and reliefs available to defer and/or minimise property tax liabilities.[3]

h) Assess and evaluate the exemptions available to unincorporated businesses subject to both profits tax and property tax.[2]

i) Recommend a holding structure for property acquired for leasing in a tax efficient way.[3]

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j) Advise on tax planning opportunities for individuals and married couples under: [3]

i) separate taxation and joint assessment.
ii) personal assessment.

k) Evaluate the relevance of the PRC-Hong Kong double taxation agreements to given situations and advise on the double taxation relief available to individuals.[3]

l) Evaluate the impact of applicable general and specific anti-avoidance legislations.[3]

m) Evaluate the potential tax risks associated with any tax plans, arrangements or courses of action taken, including possible actions that may be taken by tax authorities and provide appropriate advice on how the related tax risks may be mitigated or avoided.[3]

B Corporates and other trades, professions or businesses

1. Owner managed businesses (trader, professional, sole proprietorship, partnership)

a) Assess whether a trader, a professional, a sole proprietor or a partner is chargeable to profits tax.[3]

b) Assess the source of income from a trade, profession or business and chargeability to profits tax.[3]

c) Advise on and compare the tax position of different forms of investments including trader, professional, sole-proprietor, individual/corporate partner and partnership.[3]

d) Evaluate whether or not an individual is trading or carrying on a business in Hong Kong, and the tax consequences thereon.[3]

e) Evaluate whether an individual would be classified as employed or self-employed and the tax consequences thereon.[3]

f) Advise on the tax position of an individual earning multiple income from different forms of investments.[3]

g) Assess the tax implications of income/expenditure or assets transferred between owner/partner and business/partnership such as salary and withdrawal, loan from/to and assets taken by owner/partner for private use or vice versa.[3]

2. Incorporated entities and groups

a) Assess whether a corporate entity is chargeable to profits tax.[3]

b) Assess the source of income earned by a corporate entity and chargeability to profits tax.[3]

c) Analyse the tax and non-tax position of an income or a gain, such as a claim for offshore, capital, concession or exemption.[2]

d) Evaluate the tax position of a taxpayer earning foreign income under the 'foreign-sourced income exemption' (FSIE) regime.[3]

e) Assess the deductibility of an expenditure such as interest expense.[2]

f) Advise on the tax implications of inter-company transactions such as transfer pricing and inter-company charges.[3]

g) Advise on the potential impact on prior years' assessments arising from challenges raised or a change of circumstances.[3]

h) Evaluate the tax effectiveness of purchase, self-development, licensing, sub-licensing and disposal of intangible assets, including available reliefs such as patent box.[3]

i) Assess the tax implications of a sale of capital or non-trade assets.[2]

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j) Advise on the tax implications arising from a change of intention in holding an asset.[3]

k) Assess the tax position of a taxpayer in terms of the potential liability to Hong Kong minimum top-up tax (HKMTT).[3]

l) Evaluate the potential risk to challenge by general and specific anti-tax avoidance legislations such as the tax loss utilisation on a change in ownership of a company.[3]

m) Advise on the tax position of a taxpayer carrying on intra-group financing activities such as corporate treasury centre.[3]

n) Advise on the tax implications of a sale-and-lease-back transaction of plant and machinery.[3]

3 Special industries

a) Assess the tax position of an entity carrying on a special industry for which special tax treatments are required, including clubs and trade associations, insurance companies, financial institutions, shipping companies and airline companies.[2]

4. Commencement, expansion, restructuring and cessation

a) Assess the tax implications of pre-commencement income and expenditure including tax depreciation allowance.[2]

b) Evaluate the tax and non-tax implications of different choices of expansion strategy, including acquisition of shares in a company (share deal) as opposed to acquisition of assets and businesses of another company (asset deal).[3]

c) Advise on the tax and stamp duty implications for a vendor in a share deal.[3]

d) Advise on the tax and stamp duty implications for an acquirer in a share deal, including the potential anti-tax avoidance risk for loss utilisation.[3]

e) Advise on the tax implications for an acquirer in a share deal regarding issues arising from a tax due diligence review and recommend ways to protect the interests of the acquirer.[3]

f) Advise on the tax and stamp duty implications for a vendor in an asset deal, including lump-sum consideration allocation.[3]

g) Advise on the tax and stamp duty implications for an acquirer in an asset deal, including lump-sum consideration allocation.[3]

h) Advise on the tax implications of a company ceasing to trade or carry on business in Hong Kong, including post-cessation income and expenditure.[3]

i) Advise on the tax implications of expenditures incurred due to business restructuring or cessation such as legal and professional costs and staff redundancy payment.[3]

j) Advise on ways to determine the basis period for the year of commencement/cessation of business and for the year in which the accounting date is changed.[3]

5. Tax planning for corporates and other trades, professions or businesses

a) Assess the tax and non-tax (e.g. cashflow) positions of a taxpayer arising from different courses of action.[3]

b) Evaluate the tax effectiveness of different ways of doing business in Hong Kong (incorporated entity, sole-proprietorship, partnership, branch, agent or consignment) and recommend the most tax effective way.[3]

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c) Evaluate the different courses of action for tax saving purposes, e.g. Hong Kong-sourced vs offshore-sourced, revenue vs capital nature.[3]

d) Recommend the most tax effective way of incurring expenditures by making use of available concessions, exemptions or reliefs, such as outright deduction vs depreciable assets, owned vs leased assets, and enhanced research and development (R&D) deduction.[3]

e) Evaluate the tax effectiveness of different ways of investing in intellectual property right (IPR), amongst self-developed, acquired or licensed, considering available concessions and reliefs such as patent box.[3]

f) Recommend the most tax effective way of organising intra-group financing by making use of available concessions, exemptions or reliefs, such as corporate treasury centre.[3]

g) Evaluate the tax and cashflow position of a taxpayer amongst different financing options including equity vs loan financing and recommend the most tax effective option.[3]

h) Assess the tax deduction rules under different types of tax and their impact.[3]

i) Assess and evaluate the exemptions available to incorporated businesses subject to both profits tax and property tax.[3]

i) Evaluate the tax, stamp duty and post-tax positions of a taxpayer earning property leasing income under various property holding structures.[3]

k) Advise on the exemptions and reliefs available to defer and/or minimise profits tax liabilities.[3]

C Stamp duty

1. Stamp duty liabilities

a) Advise on the stampable instrument, dutiable value and stamp duty liabilities in a given context.[3]

b) Advise on the tax implications and associated documentary procedures in respect of the transfer and lease of Hong Kong immovable property and transfer of Hong Kong stock.[3]

c) Evaluate the stamp duty implications of acquiring an immovable property in an individual's name vs acquiring the shares in a company holding the immovable property.[3]

d) Advise on the implications of voluntary dispositions *inter vivos*.[3]

e) Advise on and recommend the statutory exemptions, reliefs and tax planning techniques available to minimise and defer stamp duty liabilities including:[3]

(i) transfers between associated bodies corporates.
(ii) transfers involving no change of beneficial interest.

2. Stamp duty administration

a) Advise on the system by which stamp duty is administered, including:[3]

(i) time limits for stamping and penalties.
(ii) the implications of not stamping documents and of late stamping.
(iii) the documentary requirements for stamping.
(iv) the need for and procedures of adjudication.
(v) the appeal procedures for stamp duty assessment.
(vi) the recovery of outstanding stamp duty and penalties.

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D Cross-border activities

1. Outbound activities (Hong Kong individual/corporate earning income from overseas activities)

a) Advise on the tax position of an individual/corporate earning income or gains from overseas activities including trading/business, employment/office, IPR licensing/assignment, and property leasing/disposal.[3]

b) Advise on the tax position of a corporate earning foreign income or gains under the FSIE regime.[3]

c) Advise on the tax position of an individual/corporate earning income from direct sales made to overseas markets without a presence overseas e.g. via online sales.[3]

d) Assess the tax consequences of setting up an overseas subsidiary and advise on the tax position of a Hong Kong parent earning income from sales to the overseas subsidiary including the transfer pricing risks.[3]

e) Assess the tax consequences of setting up an overseas branch and advise on the tax position of a Hong Kong head office earning income from sales in overseas market made through the overseas branch.[3]

f) Assess the tax consequences of appointing an overseas agent and advise on the tax position of a Hong Kong taxpayer earning income from sales in overseas market made through the overseas agent.[3]

g) Advise on the Hong Kong and overseas tax implications of after-tax repatriations from overseas subsidiary, branch or agent to Hong Kong.[3]

h) Assess the tax treatment of overseas tax paid.[2]

i) Assess the risk and impact of double taxation on income earned from cross-border activities and the availability of double taxation reliefs including the PRC-Hong Kong double taxation agreement.[3]

2. Inbound activities (non-resident individual/corporate earning income from Hong Kong)

a) Advise on the tax position of a non-resident earning income or gains from Hong Kong activities including trading/business, employment/office, IPR licensing/assignment, and property leasing/disposal.[3]

b) Assess the tax position of a non-resident in terms of 'permanent establishment' and the associated tax consequences.[3]

c) Assess the tax implications of 'carrying on business in Hong Kong' versus 'carrying on business with Hong Kong'.[3]

d) Advise on the tax position of a non-resident earning income from direct sales made to Hong Kong without a presence in Hong Kong e.g. via online sales.[3]

e) Assess the tax consequences of setting up a Hong Kong subsidiary and advise on the tax position of a non-resident parent earning income from sales made to the Hong Kong subsidiary including the transfer pricing risks.[3]

f) Assess the tax consequences of setting up a Hong Kong branch and advise on the tax position of a non-resident head office earning income from sales in the Hong Kong market made through the Hong Kong branch.[3]

g) Evaluate the tax effectiveness of expansion through a Hong Kong subsidiary compared with a Hong Kong branch.[3]

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h) Evaluate the tax implications arising from different financing options such as a loan from head office to branch.[3]

i) Assess the tax consequences of appointing a Hong Kong agent and advise on the tax position of a non-resident earning income from sales in the Hong Kong market made through the Hong Kong agent, including goods sold on consignment in Hong Kong.[3]

j) Advise on the tax position of a non-resident receiving after-tax repatriations from a Hong Kong subsidiary, branch, agent or consignee.[3]

k) Advise on the tax positions of non-resident entertainers/sportsmen earning income from activities in Hong Kong.[3]

l) Advise on the tax positions of stockbrokers or investment advisors acting on behalf of a non-resident and the available relief.[3]

m) Analyse the tax assessment and collection mechanism applicable to a non-resident chargeable to tax, including the compliance obligations of a Hong Kong branch/agent/consignee and other persons making the payment to or acting on behalf of the non-resident.[2]

n) Assess the tax positions of other forms of presence established by a non-resident e.g. liaison office and re-invoicing office.[3]

o) Assess the risk and impact of double taxation on income earned from cross-border activities and the availability of double taxation reliefs including the PRC-Hong Kong double taxation agreement.[3]

E Tax compliance and ethical obligations

1. Tax compliance

a) Advise on the duties and liabilities of taxpayers and/or their agents/employers.[3]

b) Advise on the powers of the tax authorities to issue tax assessments, collect taxes and/or recover taxes.[3]

c) Advise on tax investigation and tax audit procedures and the implications to taxpayers.[3]

d) Advise on the rights of taxpayers of objection, correction of errors, appeal and holdover.[3]

e) Advise on the offences, penalties and other consequences of non-compliance.[3]

f) Evaluate how a taxpayer's actions could impact how much tax is due and when it should be paid.[3]

g) Advise on time limits for any relevant claims or elections recommended.[3]

2. Ethical obligations

a) Recommend appropriate safeguards to threats to the fundamental principles of the ACCA Code of Ethics and Conduct.[3]

b) Evaluate potential conflicts of interest and advise on actions to be taken in response.[3]

c) Advise on appropriate procedures and actions when taking on a new client.[3]

d) Advise on actions to be taken on discovery of an error in a tax return/ unexpected refund.[3]

e) Advise on tax avoidance and tax evasion and associated penalties.[3]

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F Professional skills

1. Communication

a) Inform concisely, objectively and unambiguously, adopting a suitable style and format, and using appropriate technology.[3]

b) Advise using compelling and logical arguments, demonstrating the ability to counter argue where appropriate.[3]

c) Clarify and simplify complex issues to convey relevant information in a way which adopts an appropriate tone and is easily understood by and reflects the requirements of the intended audience.[3]

2. Analysis and evaluation

a) Investigate relevant information from a range of sources, using appropriate analytical techniques, to establish reasons and causes of issues, to assist in decision making and to identify opportunities or solutions.[3]

b) Consider information, evidence and findings in a careful and structured way, reflecting on their implications and how they can be used to best support the interests of the individual, entity or wider business organisation.[3]

c) Assess and apply appropriate judgement when considering ethical, professional or other technical issues, when making conclusions and recommendations, taking into account the implications of such decisions on the entity or individual affected.[3]

d) Appraise information objectively and logically in order to prioritise issues, identify missing information and explore suitable alternatives when making decisions, devising courses of action or providing conclusions or recommendations.[3]

3. Scepticism

a) Explore the underlying reasons for issues, applying the attitude of a questioning mind where appropriate, beyond what is immediately apparent.[3]

b) Question opinions, assertions and assumptions by seeking justifications and obtaining sufficient evidence for either their support and acceptance, or rejection, as well as challenging any limitations or inadequacies in the information available, outlining additional information required to provide a full analysis.[3]

c) Challenge and critically assess the information presented or decisions made in a professional and courteous manner, where this is clearly justified to be in the wider professional, ethical, organisational or public interest.[3]

4. Commercial acumen

a) Demonstrate awareness of organisational, external and other non-tax factors which will affect decisions taken with regard to tax by an individual or an entity.[3]

b) Recognise key issues in a given scenario and use judgement in proposing and recommending commercially viable solutions.[3]

c) Show insight and perception in understanding key tax drivers of an individual or entity, demonstrating acumen in arriving at appropriate recommendations.[3]

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7. Reading list

Inland Revenue Ordinance

Stamp Duty Ordinance

Departmental Interpretation and Practice Notes and other publications by the Inland Revenue Department

Stamp Office Interpretation and Practice Notes

Hong Kong Master Tax Guide
Wolters Kluwer

Patrick Kin-wai Ho & Kelvin Po-lung Mak
Hong Kong Taxation and Tax Planning
PPC

Percy Wong & Jody Wong
Taxation in Hong Kong: A Practical Guide
Wolters Kluwer

Please note it is important to use the latest (2026/27) editions available when preparing for tax examinations in December 2027.

8. Approach to examining the syllabus

The Taxation Advisory Professional (STA HKG) examination builds upon the technical knowledge and skills examined in the E1 Taxation (E1 HKG) examination. At the Strategic Professional level, candidates will be expected to demonstrate an integrated approach to the subject combined with professional skills to apply more than one tax to a given scenario and offer appropriate advice. The study guide outlines the range of scenarios with each relevant tax inherent within the scenario, which specifies the wide range of contextual application which is required to achieve a satisfactory standard at this level.

The syllabus is assessed by a three-hour 15-minute computer-based examination.

The examination will consist of two sections:

Section A will contain one 50-mark question

Section B will contain two 25-mark questions

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Section A

Section A of the examination will be a 50-mark scenario-based question examining multiple taxes. The 50 marks will comprise 40 technical marks and 10 professional skills marks. All four professional skills marks will be examined in Section A.

Section B

Candidates will be required to answer a further two 25-mark questions in Section B of the examination. Both questions will be scenario based and most likely examine multiple taxes. Each 25-mark question will comprise 20 technical marks and five professional skills marks. Each Section B question will examine a minimum of two professional skills from analysis and evaluation, scepticism and commercial acumen as appropriate to the question.

9. Guide to ACCA examination structure and delivery mode

The structure of examinations varies, depending on the level of the qualification.

The Strategic Professional level is comprised of Essentials and Options examinations. The Strategic Professional examinations contain 100% compulsory questions to encourage candidates to study across the breadth of each syllabus.

The Essential examinations are S1 Business and Sustainability Reporting and S2 Strategic Business Leader.

The S1 Business and Sustainability Reporting examination contains two sections and is comprised of 80 technical marks and 20 professional ethics and professional skills marks.

S2 Strategic Business Leader is ACCA's case study examination and includes pre-seen information which is released to candidates two weeks prior to the examination sitting. The pre-seen information contains background and contextual details in order for candidates to familiarise themselves with the fictitious organisation which they will be examined on and the industry in which it operates. This examination contains 80 technical marks and 20 professional skills marks.

All Options examinations have two sections and contain a total of 80 technical marks and 20 professional skills marks.

All Strategic Professional examinations are assessed by three-hour 15-minute computer-based examinations. ACCA will provide permitted reference materials for candidates to use during the examinations.

The pass mark for all Strategic Professional examinations is 50%.

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11. Guide to ACCA examination assessment

ACCA reserves the right to examine anything contained within the study guide at any examination session. This includes knowledge, techniques, principles, theories, and concepts as specified.

For specified financial accounting, audit and tax examinations, except if indicated otherwise, ACCA will publish examinable documents once a year to indicate exactly what regulations and legislation could potentially be assessed within identified examination sessions. For most examinations (not tax), regulation issued, or legislation passed on or before 31 August annually, will be assessed from 1 September of the following year to 31 August of the year after. Please refer to the examinable documents for the examination (where relevant) for further information.

Regulations issued or legislation passed in accordance with the above dates may be examinable if the effective date is in the future, unless explicitly stated otherwise in the syllabus and study guide or examinable documents. The terms 'issued' or 'passed' relate to when regulation or legislation has been formally approved.

The term 'effective' relates to when regulation or legislation must be applied to entity transactions and business practices.

The study guide offers more detailed guidance on the depth and level at which the examinable documents will be examined. The study guide should therefore be read in conjunction with the examinable documents list, where applicable.

For STA HKG, generally examinations in June and December will be based on legislation passed by the previous 30 September. Note: Exceptionally, the examination in June 2027 will be based on legislation passed by 30 September 2025 and only the examination in December 2027 will be based on legislation passed by 30 September 2026.

11. Learning hours and education recognition

The ACCA Qualification does not prescribe or recommend any particular number of learning hours for examinations because study and learning patterns and styles vary greatly between people and organisations. This also recognises the wide diversity of personal, professional and educational circumstances in which ACCA candidates find themselves.

As a member of the International Federation of Accountants, ACCA seeks to enhance the education recognition of its qualification on both national and international education frameworks, and with educational authorities and partners globally. In doing so, ACCA aims to ensure that its qualifications are recognised and valued by governments and regulatory authorities and employers across all sectors. To this end, ACCA qualifications are currently recognised on the educational frameworks in several countries. Please refer to your national education framework regulator for further information about recognition.

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