

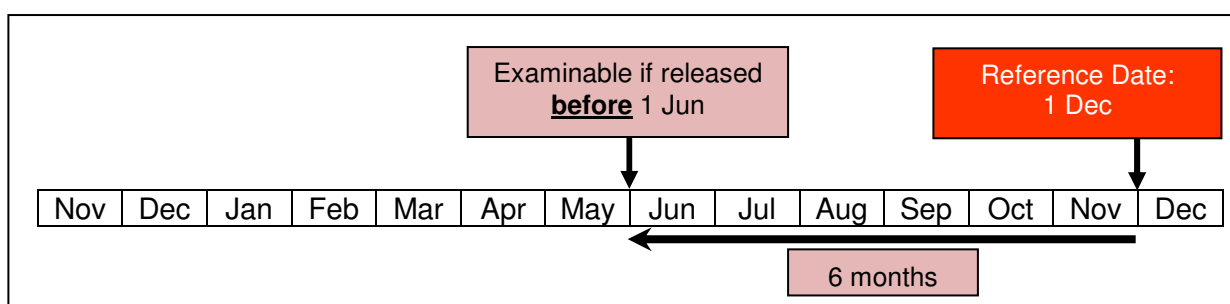
Examinable Contents

The examinable contents are determined on 31 May each year (cut-off date) which applies to the December session of the same year and the following June session.

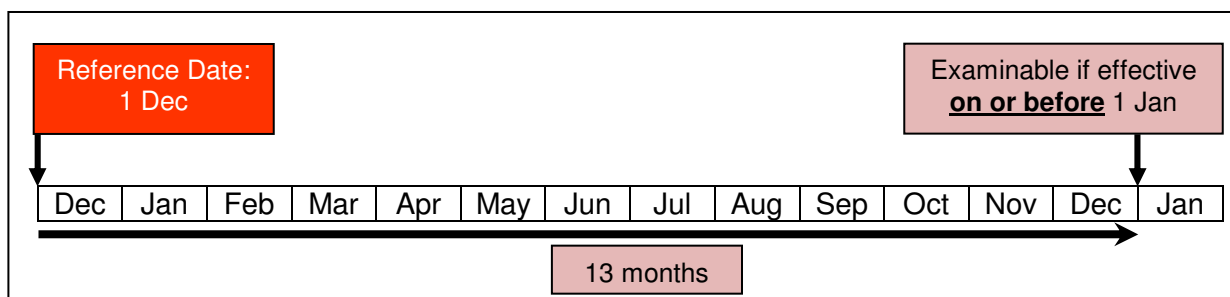
The determination of examinable contents refers to both the release date of the pronouncements (or the enactment date of the legislations) and their corresponding effective date.

Students will be examined on legislations and the Institute's pronouncements that meet the following conditions:

Condition 1: Have been released six months prior to the **reference date** (the reference date is determined as the 1st day of the month the examination takes place); **AND**



Condition 2: Have been effective / will be effective on or before the 13th month from the **reference date**.



For illustration:

Release date	Effective date	Status under Condition 1	Status under Condition 2
18 May 2015	1 Jan 2017	Proceed to Condition 2	Examinable
18 May 2015	1 Feb 2017	Proceed to Condition 2	Not examinable
25 Jun 2015	1 Jan 2017	Not examinable	Not relevant