



稅務局  
香港灣仔告士打道5號  
稅務大樓

**INLAND REVENUE DEPARTMENT**

REVENUE TOWER,  
5 GLOUCESTER ROAD, WAN CHAI,  
HONG KONG.

網址 Web site: [www.ird.gov.hk](http://www.ird.gov.hk)

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HQ 502/141 Pt 26

Mr. Simon Riley  
Acting Director, Standard Setting  
Hong Kong Institute of  
Certified Public Accountants  
37/F, Wu Chung House,  
213 Queen's Road East,  
Wanchai, Hong Kong

電話:

Tel. No.:

2594 5037

傳真:

Fax No.:

2511 7414

電郵:

E-mail:

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Dear Mr. Riley,

**Re: IFAC's International Ethics Standards Board for Accountants (IESBA)  
Exposure Draft on Proposed Changes to Certain Provisions of the Code  
Addressing the Long Association of Personnel with an Audit or Assurance Client**

I refer to HKICPA's letter of 25 August 2014 inviting for comments on the above IESBA Exposure Draft.

Independence, objectivity and professional skepticism are critical to stakeholder confidence in the audit profession, and are cornerstones for the audit profession in providing quality assurance services. In this respect, I welcome the IESBA's Exposure Draft and broadly support the proposals to strengthen the Code to address threats created by the long association of audit firm personnel with an audit client.

I appreciate the opportunity to comment on the Exposure Draft.

Yours faithfully,

(WU LAM Choi-wah)

for Commissioner of Inland Revenue