



稅務局
香港九龍啟德協調道5號
稅務中心

INLAND REVENUE DEPARTMENT

INLAND REVENUE CENTRE,
5 CONCORDE ROAD, KAI TAK,
KOWLOON, HONG KONG.

網址 Web site: www.ird.gov.hk

來函請寄「香港郵政總局郵箱132號稅務局局長收」

ALL CORRESPONDENCE SHOULD BE ADDRESSED TO:—

COMMISSIONER OF INLAND REVENUE,
G.P.O. BOX 132, HONG KONG.

來函編號：

Your Ref.:

來函請敘明本局檔案號碼

IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

檔案號碼：

File No.:

DADGR 1-80/47/Pt.5

Standard Setting Department
Hong Kong Institute of Certified Public Accountants
37/F., Wu Chung House
213 Queen's Road East
Hong Kong

電話：2594 5121

Tel. No.:

傳真：

2511 7414

Fax No.:

電郵：

E-mail:

發出日期：

6 October 2025

Date of Issue:

By Email Only

Dear Sir/Madam,

**Invitation to Comment on Exposure Draft on Technical Bulletin 5,
Environmental, Social and Governance Assurance Reporting**

Thank you for your email of 12 September 2025 inviting our comments on the captioned exposure draft.

Auditing and Assurance Technical Bulletin 5 (“AATB 5”) has been updated to reflect amendments to the Hong Kong Exchanges and Clearing Limited’s Environmental, Social and Governance (“ESG”) Reporting Code and incorporates additional guidance for practitioners performing assurance engagements on an entity’s ESG information where external assurance is sought. Since the proposed changes made to AATB 5 do not have any implication on taxation, we therefore have no comments on the exposure draft.

We would like to thank the HKICPA again for inviting us to comment on this matter.

Yours faithfully,

(CHING Wa-kong)

for Commissioner of Inland Revenue