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

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By Email

Dear Sir/Madam,

**Invitation to Comment on Exposure Draft, Circular on
Reporting for Certification of Funds under
Schedule 16D to the Inland Revenue Ordinance (“IRO”)**

Thank you for your email of 14 July 2022 inviting our comments on the Exposure Draft.

Your Institute will issue a circular to set out guidelines to your practising members when undertaking an engagement to prepare a report submitted to the Hong Kong Monetary Authority (“MA”) for the purposes of certification of a fund as a Certified Investment Fund within the meaning of Schedule 16D to the IRO if the fund has complied with the Criteria for Certification as published by MA. Insofar as tax administration is concerned, we have no comments on the Exposure Draft.

We are grateful for the opportunity to provide our comments on the Exposure Draft.

Yours faithfully,



(Ms CHAN Ut-chan)

for Commissioner of Inland Revenue