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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: DAD/GR 1-80/47/Pt. 5

File No.:

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Dear Sir / Madam,

**IFRS Foundation (“the Foundation”)
Exposure Draft - Proposed Amendments to
the IFRS Foundation Due Process Handbook (“Handbook”)**

Thank you for your email of 20 December 2024 inviting our comments on the above Exposure Draft released by the Foundation in December 2024.

The Exposure Draft proposes amendments to the Handbook to reflect the creation of the International Sustainability Standards Board and the changes or additions to the due process since the last update of the Handbook.

We appreciate the Foundation's effort in monitoring the developments of the due process and updating the Handbook to ensure that the Handbook remains fit for purpose. Insofar as tax administration is concerned, we have no comment on the proposed amendments set out in the Exposure Draft. We are grateful for the opportunity to provide our comments on the Exposure Draft.

Yours faithfully,

(Miss KO Ching-ching)
for Commissioner of Inland Revenue