

香港特別行政區政府
財經事務及庫務局
財經事務科
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FINANCIAL SERVICES AND
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來函檔號 YOUR REF.: C/FRSC

7 January 2019

Ms Christina Ng
Director, Standard Setting
Hong Kong Institute of Certified Public Accountants
37/F, Wu Chung House
213 Queen's Road East
Wanchai, Hong Kong

Dear Ms Ng,

**Invitation to Comment on IASB Exposure Draft
ED/2018/2 Onerous Contracts – Cost of Fulfilling a Contract
(Proposed Amendments to IAS 37)**

I refer to your letter dated 2 January 2019 to the Permanent Secretary for Financial Services and the Treasury (Financial Services).

We welcome HKICPA's efforts in launching local consultation on IASB's Exposure Draft. We understand that it is your established practice to consult all relevant stakeholders and regulators on such proposals.

We trust that you will continue to engage your members and relevant stakeholders so that they are kept informed of the latest developments and can offer their comments.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'Ming Chan', written over a dotted line.

(Ming Chan)

for Secretary for Financial Services and the Treasury