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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：
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IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

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File No.: HQ502/141 Pt.30

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Dear Ms. Ng,

**IASB Request for Information
Comprehensive Review of the IFRS for SMEs Standard**

Thank you for your letter dated 31 January 2020 inviting our comments on the Request for Information of the International Accounting Standards Board (IASB) regarding the comprehensive review of the *IFRS for SMEs Standard*.

We generally support the IASB's review of the *IFRS for SMEs Standard* with a view to benefiting users of financial statements prepared applying that standard. Insofar as tax administration is concerned, we have no comment on the questions set out in Parts A, B and C of the Request for Information.

We are grateful for the opportunity to provide our comments on the IASB's Request for Information.

Yours sincerely,



(Ms. LAM Pui-kuen)

for Commissioner of Inland Revenue