



電話 TEL.: 2528 9156  
圖文傳真 FAX.: 2869 4195  
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來函檔號 YOUR REF.: C/FRSC

3 September 2020

Mr Chris Joy  
Executive Director, Standards and Regulation  
Hong Kong Institute of Certified Public Accountants  
37/F, Wu Chung House  
213 Queen's Road East  
Wanchai, Hong Kong

Dear Mr Joy,

**Invitation to Comment on Exposure Draft**  
***Proposed Amendments to Accounting Guideline 5***  
***Merger Accounting for Common Control Combinations***

I refer to your letter dated 31 July 2020 to the Permanent Secretary for Financial Services and the Treasury (Financial Services).

We welcome HKICPA's efforts in launching local consultation on the captioned 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 read 'Gillian Chan'.

(Miss Gillian Chan)

for Secretary for Financial Services and the Treasury