



THE  
**LAW SOCIETY**  
 OF HONG KONG  
 香港律師會

RECEIVED 11 MAY 2020

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BY POST

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 彭韻僊

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

Handwritten notes: "11/c" with an arrow pointing to "SSD".

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Dear Chris,

**Invitation to Comment on IASB Exposure Draft  
 ED/2020/3 Classification of Liabilities as Current or Non-current Deferral of  
 Effective Date (Proposed amendment to IAS 1)**

Thank you for writing to the President on the captioned matter on 6 May 2020.

As for the subject matter under consultation, I regret that it falls outside the terms of reference of the relevant committees of the Law Society.

If we could be of assistance in other matters, please let me know.

Yours sincerely,

Handwritten signature of Eileen Tam.

Eileen Tam  
 Assistant Director, Practitioners Affairs

**Secretary General**  
 秘書長

Heidi K.P. Chu  
 朱潔冰

P7

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