



稅務局
香港灣仔告士打道5號
稅務大樓

INLAND REVENUE DEPARTMENT

REVENUE TOWER,
5 GLOUCESTER ROAD, WAN CHAI,
HONG KONG.

網址 Web site: www.ird.gov.hk

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：

Your Ref.: **C/FRSC**

來函請敘明本局檔案號碼

IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

檔案號碼：

File No.: **HQ502/141 Pt. 30**

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

電話：

Tel. No.: **2594 5037**

傳真：

Fax No.: **2511 7414**

電郵：

E-mail:

發出日期：

Date of Issue: **25 March 2021**

Dear Ms Kwei,

**IASB Request for Information
Post-implementation Review of IFRS 10, IFRS 11 and IFRS 12**

Thank you for your letter dated 17 December 2020 inviting our comments on the IASB Request for Information Post-implementation Review of IFRS 10 *Consolidated Financial Statements*, IFRS 11 *Joint Arrangements* and IFRS 12 *Disclosure of Interest in Other Entities*.

The Request for Information seeks feedback on applying IFRS 10, IFRS 11 and IFRS 12 and on the information provided to users of financial statements. We generally support IASB's review of the standards, which can help assess the effects of requirements on users of financial statements, preparers and auditors. Insofar as tax administration is concerned, we have no comments on the questions posed therein.

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

Yours sincerely,


(Ms CHAN Ut-chan)

for Commissioner of Inland Revenue