



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： HQ502/141 Pt.30

File No.:

Ms Cecilia Kwei

Director, Standard Setting Department

Hong Kong Institute of Certified Public Accountants

37/F, Wu Chung House

213 Queen's Road East

Wanchai, Hong Kong

電話：

2594 6708

Tel. No.:

傳真：

2511 7414

Fax No.:

電郵：

ym_to@ird.gov.hk

E-mail:

發出日期：

4 March 2021

Date of Issue:

Dear Ms Kwei,

IASB Exposure Draft

ED/2020/4 Lease Liability in a Sale and Leaseback

Thank you for your letter dated 21 December 2020 inviting our comments on the captioned Exposure Draft issued by the International Accounting Standards Board (IASB).

The IASB proposes to amend IRFS 16 by specifying how a seller-lessee initially measures the right-of-use asset and lease liability arising in a sale and leaseback transaction and subsequently measures the lease liability in such transaction.

We generally support the IASB's proposal to improve the sale and leaseback requirements by providing greater clarity for the seller-lessees. Insofar as tax administration is concerned, we have no comments on the proposed amendments set out in the Exposure Draft.

We are grateful for the opportunity to provide our comments on the Exposure Draft.

Yours sincerely,

(Ms  O Yee-man)

for Commissioner of Inland Revenue

IR 678(1) (9/2018)

就本信件的要求及於本局處理你的申請／要求／通知的過程中提供個人資料屬自願性質。然而，如你未能提供充分資料，本局可能無法處理你的申請／要求／通知。本局會把你提供的資料，用於履行本局專責執行的法例。本局並可在法律授權或准許的情況下，向任何其他人士或機構披露／轉移該等資料的任何或全部內容。你有權要求查閱及改正你的個人資料，但需《個人資料（私隱）條例》豁免披露的情況除外。如欲查閱或改正個人資料，請致函評稅主任（地址為香港郵政總局郵箱 132 號），同時請註明你於本局的檔案號碼。

The provision of personal data required by this letter and during the processing of your application/request/notification is voluntary. However, if you do not provide sufficient information, the Department may not be able to process your application/request/notification. The Department will use the information provided by you for the purposes of the Ordinances administered by it and may disclose/transfer any or all of such information to any other parties provided that the disclosure/transfer is authorized or permitted by law. Except where there is an exemption provided under the Personal Data (Privacy) Ordinance, you have the right to request access to and correction of your personal data. You should send such request in writing to the Assessor at GPO Box 132, Hong Kong and quote your file number in this Department.