



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/EC

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.31

File No.:

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

電話： 2594 6707

Tel. No.:

傳真： 2511 7414

Fax No.:

電郵：

tf_chan@ird.gov.hk

E-mail:

發出日期：

29 March 2021

Date of Issue:

Dear Mr Joy,

**International Ethics Standards Board for Accountants (“IESBA”) Exposure Draft
Proposed Revisions to the Definitions of
Listed Entity and Public Interest Entity in the Code**

Thank you for your letter dated 9 February 2021 inviting our comments on the above exposure draft released by the IESBA in January 2021 (“the Exposure Draft”).

The Exposure Draft proposes revisions to the definitions of the terms “listed entity” and “public interest entity” (“PIE”) in the International Code of Ethics for Professional Accountants (including International Independence Standards) (“the Code”). The proposed revisions will bring greater clarity to the concept of PIE under the Code, and will include more categories of entities, given the level of public interest in their financial condition, for the purposes of additional independence requirements to enhance confidence in their audits.

We welcome the IESBA’s effort in revising the definitions of the above-mentioned terms in the Code to ensure that they remain relevant and fit for purpose. Insofar as tax administration is concerned, we have no comment on the proposed revisions set out in the Exposure Draft. We are grateful for the opportunity to provide our comments on the Exposure Draft.

Yours sincerely,

(Ms CHAN Tsui-fung)

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，用於施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，但屬（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.