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ALL CORRESPONDENCE SHOULD BE ADDRESSED TO:—
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發出日期：

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30 August 2022

By Email

Dear Sir/Madam,

**Invitation to Comment on IAASB Exposure Draft,
*Proposed Narrow Scope Amendments to ISA 700 (Revised), Forming an
Opinion and Reporting on Financial Statements; and ISA 260 (Revised),
Communication with Those Charged with Governance, as a Result of the
Revisions to the IESBA Code that Require a Firm to Publicly Disclose
When a Firm Has Applied the Independence Requirements for Public
Interest Entities (PIEs)***

Thank you for your email of 11 July 2022 inviting our comments on the IAASB Exposure Draft.

The Exposure Draft deals with the proposed amendments to ISA 700 (Revised) and ISA 260 (Revised) to support the operationalization of the International Ethics Standards Board for Accountants' (IESBA) transparency requirement related to listed entities and PIEs. We generally support the proposed revision which can achieve to the greatest extent possible convergence between the definitions and key concepts underlying the definitions used in the revisions to the IESBA Code and the International Standards on Quality Management and International Standards of Auditing to maintain their interoperability. Insofar as tax administration is concerned, we have no comments on the Exposure Draft and the questions posted therein.

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

Yours faithfully,


(Ms CHAN Ut-chan)

for Commissioner of Inland Revenue