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COMMISSIONER OF INLAND REVENUE,
G.P.O. BOX 132, HONG KONG.

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By Email

Dear Sir/Madam,

IFRS Interpretations Committee Tentative Agenda Decisions

Thank you for your email of 29 March 2022 inviting our comments on the tentative agenda decisions issued by the IFRS Interpretations Committee (“the Committee”) in respect of the following matters:

- (a) Special Purpose Acquisition Companies (SPAC): Accounting for Warrants at Acquisition;
- (b) Special Purpose Acquisition Companies (SPAC): Classification of Public Shares as Financial Liabilities or Equity (IAS 32);
- (c) Transfer of Insurance Coverage under a Group of Annuity Contracts (IFRS 17); and
- (d) Lessor Forgiveness of Lease Payments (IFRS 9 and IFRS 16).

The Committee received requests concerning the above matters. Having discussed the fact patterns as described in each of the requests, the Committee is of the view that the questions raised concerning the above matters either can be addressed by the existing accounting standards (i.e. items (a), (c) and (d)), or should be considered by the International Accounting Standards Board as part of its broader discussions on its Financial Instruments with Characteristics of Equity project (i.e. item (b)). The Committee tentatively decided not to add a standard-setting project to the work plan. We respect the Committee's decisions. Insofar as tax administration is concerned, we have no comments on the decisions.

We are grateful for the opportunity to provide our comments on the tentative agenda decisions.

Yours faithfully,



(Ms CHAN Ut-chan)

for Commissioner of Inland Revenue