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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

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IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

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Ms Cecilia Kwei

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Dear Ms Kwei,

**IASB Request for Information  
Post-implementation Review of  
IFRS 9 – Classification and Measurement**

Thank you for your letter dated 5 October 2021 inviting our comments on the IASB Request for Information *Post-implementation Review of IFRS 9 – Classification and Measurement*.

The Request for Information (“RI”) seeks feedback on applying the classification and measurement requirements of IFRS 9 and related matters. We generally support the post-implementation review exercise which can help the IASB assess the effects of a new Standard. Insofar as tax administration is concerned, we have no comments on the questions posed in the RI.

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

Yours sincerely,

(Ms CHAN Ut-chan)

for Commissioner of Inland Revenue