

30 November 2021

Our Ref: INS/TEC/14/11/ Pt. XXIII

By email

Hong Kong Institute of Certified Public Accountants
37th Floor, Wu Chung House
213 Queen's Road East
Wanchai, Hong Kong

(Attn: Ms Cecilia Kwei, Director, Standard Setting)

Dear Ms Kwei,

**Invitation to Comment on IASB Request for Information
Post-implementation Review of IFRS 9 - Classification and Measurement**

I refer to your letter of 5 October 2021 inviting us to comment on the captioned consultation document.

Hong Kong authorised insurers are allowed to have temporary exemption applying IFRS 9 until 1 January 2023 to align with the effective date of IFRS 17. We have carefully studied the document and have no comments.

Thank you for giving us the opportunity to comment on the consultation document.

Yours sincerely,



Tony Chan
Associate Director
Policy and Development Division
Insurance Authority