



稅務局  
香港九龍啟德協調道5號  
稅務中心

來函編號：

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IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

檔案號碼：

File No.: DADGR 1-80/47/Pt.5

Standard Setting Department

Hong Kong Institute of Certified Public Accountants

37/F, Wu Chung House, 213 Queen's Road East

Wanchai, Hong Kong

**INLAND REVENUE DEPARTMENT**

INLAND REVENUE CENTRE,  
5 CONCORDE ROAD, KAI TAK,  
KOWLOON, 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.

電話：

Tel. No.: 2594 5037

傳真：

Fax No.:

電郵： 2511 7414

E-mail:

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**By Email**

Dear Sir/Madam,

**Invitation to Comment on IASB Request for Information  
Post-implementation Review of IFRS 15 Revenue from Contracts with Customers**

Thank you for your email of 30 June 2023 inviting our comments on the IASB Request for Information: Post-implementation Review of IFRS 15 *Revenue from Contracts with Customers*.

The Request for Information seeks feedback on whether IFRS 15 is achieving its objective, around the understandability of the Standard and on the costs and benefits of applying it. We generally support the post-implementation review exercise which can help the International Accounting Standards Board assess the effects of a new Standard. Insofar as tax administration is concerned, we have no comments on the questions posed in the Request for Information.

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

Yours faithfully,

(Ms CHAN Ut-chan)  
for Commissioner of Inland Revenue