

From: [Gillian HT CHAN/FSB](#)
To: [P.T. Comment Letter](#)
Cc: [Sam KT CHAN/FSB](#)
Subject: INVITATION TO COMMENT ON THE IASB EXPOSURE DRAFT Third edition of the IFRS for SMEs Accounting Standard
Date: 2022年9月20日 11:52:17

Dear Sir/Madam,

I refer to your below email to the Permanent Secretary for Financial Services and the Treasury (Financial Services).

We welcome HKICPA's efforts in launching local consultation on the captioned Exposure Draft. We understand that it is your established practice to consult all relevant stakeholders and regulators on such proposals.

We trust that you will continue to engage your members and relevant stakeholders so that they are kept informed of the latest developments and can offer their comments.

Regards,

Gillian CHAN
Assistant Secretary for Financial Services and the Treasury
Financial Services and the Treasury Bureau
Tel: (852) 2528 9156
Fax: (852) 2869 4195
Email: gillianchan@fstb.gov.hk

From: P.T. Comment Letter <commentletters@hkipa.org.hk>
Sent: Thursday, September 15, 2022 2:16 PM
To: FSB Enquiry/FSB <enq@fstb.gov.hk>
Subject: INVITATION TO COMMENT ON THE IASB EXPOSURE DRAFT Third edition of the IFRS for SMEs Accounting Standard

Dear Permanent Secretary for Financial Services and the Treasury (Financial Services),

INVITATION TO COMMENT ON THE IASB EXPOSURE DRAFT

Third edition of the IFRS for SMEs Accounting Standard

We are writing to seek your organization's comments on the captioned Exposure Draft.

The full Exposure Draft can be accessed on the HKICPA website at:

<https://www.hkipa.org.hk/en/Standards-and-regulation/Standards/Open-for-comment->

[documents/fred](#)

We would be grateful for your comments on the Exposure Draft by **16 January 2023**.

Thank you.

Yours faithfully,
Standard Setting Department
Hong Kong Institute of Certified Public Accountants
CPA: *The Success Ingredient*