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COMMISSIONER OF INLAND REVENUE,  
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**By Email**

Dear Sir/Madam,

**Invitation to Comment on the IASB Exposure Draft  
Third Edition of the IFRS for SMEs Accounting Standard**

Thank you for your email of 15 September 2022 inviting our comments on the Exposure Draft of proposed amendments to the International Financial Reporting Standard for Small and Medium-sized Entities (“IFRS for SMEs”) issued by the International Accounting Standards Board.

The purpose of the proposed amendments is to align the IFRS for SMEs with the full International Financial Reporting Standards (“IFRS”) as far as possible. We support the proposed amendments which reflect the improvements that have been made to full IFRS in recent years, while keeping the standard simple to the SMEs. Insofar as tax administration is concerned, we have no comments on the Exposure Draft and the questions posed therein.

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

Yours faithfully,

(Ms CHAN Ut-chan)

for Commissioner of Inland Revenue