

From: [hkipa_ia](#)
To: [P.T. Comment Letter](#)
Cc: [Tony Chan](#); [Kay SZETO](#); [Bill Li](#)
Subject: RE: INVITATION TO COMMENT ON THE IASB EXPOSURE DRAFT Third edition of the IFRS for SMEs Accounting Standard
Date: Thursday, 12 January, 2023 5:13:49 PM

Dear Standard Setting Department of Hong Kong Institute of Certified Public Accountants,

**INVITATION TO COMMENT ON THE IASB EXPOSURE DRAFT
Third edition of the IFRS for SMEs Accounting Standard**

I refer to your letter of 15 September 2022 inviting us to comment on the captioned consultation document.

We have carefully studied the Exposure Draft (“ED”). As the ED is not applicable to authorized insurers and brokers, we have no comments on it.

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

Yours faithfully,

Tony Chan

Associate Director

Policy and Development Division

Insurance Authority

From: P.T. Comment Letter
Sent: Thursday, 15 September, 2022 2:16 PM
To: hkipa_ia
Subject: INVITATION TO COMMENT ON THE IASB EXPOSURE DRAFT Third edition of the IFRS for SMEs Accounting Standard

Dear Tony,

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.hkicpa.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*

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