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COM

16 January 2023

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

Dear Sirs,

**Invitation to Comment on the IASB Exposure Draft
International Tax Reform – Pillar Two Model Rules
(Proposed amendments to IAS 12)**

Thank you for your email on 10 January 2023.

As for the subject matter under consultation, I regret that it falls outside the terms of reference of the relevant committees of the Law Society.

If we could be of assistance in other matters, please let me know.

Yours sincerely,

Eileen Tam
Assistant Director, Practitioners Affairs

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