

From: hkicpa_ia
To: [P.T. Comment Letter](#)
Cc: [Tony Chan](#); [Kay SZETO](#); [Bill Li](#)
Subject: RE: Invitation to Comment on IASB Request for Information: Post-Implementation Review of IFRS 9 - Impairment
Date: Friday, 18 August 2023 4:47:00 pm

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

Invitation to Comment on IASB Request for Information:

Post-implementation Review of IFRS 9 Financial Instruments – Impairment

I refer to your letter of 1 June 2023 inviting us to comment on the captioned consultation document.

As many Hong Kong insurers have used the temporary exemption from applying IFRS 9 until 1 January 2023, we currently do not have specific comments on the captioned consultation document with respect to insurance perspective.

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, 01 June, 2023 10:22 AM
Subject: Invitation to Comment on IASB Request for Information: Post-Implementation Review of IFRS 9 - Impairment

Dear Sir/Madam,

Invitation to Comment on IASB Request for Information:

Post-implementation Review of IFRS 9 *Financial Instruments* – Impairment

We are writing to seek your organization's comments on the captioned IASB's Request for Information.

The full Request for Information can be accessed on the HKICPA website at:

<https://www.hkicpa.org.hk/en/Standards-setting/Standards/Open-for-comment-documents/fred>

We would be grateful for your comments on the Request for Information by **18 August 2023**.

Thank you.

Yours faithfully,

Standard Setting Department

Hong Kong Institute of Certified Public Accountants

CPA: *The Success Ingredient*

This email (including every file transmitted with it) is solely for the use of the intended recipient(s). The recipient(s) should delete this email once the purpose for which it is transmitted has been satisfied. If you are not the intended recipient, you must not peruse, use, disseminate, distribute or copy this email. Please notify the sender and delete this email immediately if it is misdirected to you.