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ALL CORRESPONDENCE SHOULD BE ADDRESSED TO:—

COMMISSIONER OF INLAND REVENUE,
G.P.O. BOX 132, HONG KONG.

來函編號：

Your Ref.:

來函請敘明本局檔案號碼

IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

檔案號碼：

File No.: DADGR 1-80/47/ Pt. 5

Standard Setting Department

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By Email

Dear Sir / Madam,

**Invitation to Comment on IFRS Interpretations Committee
Tentative Agenda Decisions
IAS 29 and IAS 38**

Thank you for your email of 5 December 2024 inviting our comments on the above Tentative Agenda Decisions made by the IFRS Interpretations Committee (the Committee).

The Committee decided that a standard-setting project should not be added to the work plan in respect of issues relating to IAS 29 and IAS 38 after due consideration, with explanations provided. We generally support the Committee's Tentative Agenda Decisions. Insofar as tax administration is concerned, we have no comments on the Tentative Agenda Decisions.

We are grateful for the opportunity to provide our comments on the Tentative Agenda Decisions.

Yours sincerely,

(Miss CHEUNG Ka-yung)

for Commissioner of Inland Revenue