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IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

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Standard Setting Department
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INLAND REVENUE DEPARTMENT

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來函請寄「香港郵政總局郵箱 132 號稅務局局長收」

ALL CORRESPONDENCE SHOULD BE ADDRESSED TO:—

COMMISSIONER OF INLAND REVENUE,
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By Email

Dear Sir/Madam,

**Invitation to Comment on International Ethics Standards Board
for Accountants Exposure Draft – Using the work of an external expert**

Thank you for your email of 30 January 2024 inviting our comments on the Exposure Draft issued by the International Ethics Standards Board for Accountants.

The Exposure Draft proposes an ethical framework to guide professional accountants or sustainability assurance practitioners in evaluating whether an external expert has the necessary competence, capabilities and objectivity in order to use that expert's work for the intended purposes. It also includes provisions to aid in applying the conceptual framework of the International Code of Ethics for Professional Accountants (including International Independence Standards) relating to using the work of an external expert. We generally support the Exposure Draft which can help enhance the integrity and credibility of sustainability information. Insofar as tax administration is concerned, we have no comments on the Exposure Draft.

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

Yours faithfully,

(Ms LEUNG Ching-ye)

for Commissioner of Inland Revenue