



稅務局
香港九龍啟德協調道5號
稅務中心

INLAND REVENUE DEPARTMENT

INLAND REVENUE CENTRE,
5 CONCORDE ROAD, KAI TAK,
KOWLOON, HONG KONG.

網址 Web site: www.ird.gov.hk

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,
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： DADGR 1-80/47/Pt.5
File No.:

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

電話： 2594 5123
Tel. No.:
傳真： 2511 7414
Fax No.:
電郵：
E-mail:
發出日期： 27 May 2025
Date of Issue:

By Email

Dear Sir/Madam,

**Invitation to Comment on International Auditing and Assurance
Standards Board (IAASB) Exposure Draft
Proposed Narrow-Scope Amendments to IAASB Standards
Arising from the IESBA's Using the Work of an External Expert Project**

Thank you for your email of 30 April 2025 inviting our comments on the Exposure Draft ("the Exposure Draft") issued by IAASB in respect of the proposed amendments to ISA 620, ISRE 2400 (Revised), ISAE 3000 (Revised) and ISRS 4400 (Revised).

The purpose of the proposed amendments is to address the recent revisions to the IESBA's International Code of Ethics for Professional Accountants (including International Independence Standards) ("IESBA Code") related to using the work of an external expert. We support the proposed amendments which maintain interoperability between the IAASB Standards and the IESBA Code. Insofar as tax administration is concerned, we have no comments on the Exposure Draft and the questions posed therein.

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

Yours faithfully,

(KONG Siu-wai)

for Commissioner of Inland Revenue