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ALL CORRESPONDENCE SHOULD BE ADDRESSED TO:—

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By Email

Dear Sir/Madam,

**Invitation to Comment on International Ethics Standards Board for Accountants
("IESBA") Consultation Paper: Collective Investment Vehicles and Pension Funds**

Thank you for your email of 3 April 2025 inviting our comments on the Consultation Paper.

The Consultation Paper seeks views on auditor independence matters pertaining to audits of Investment Schemes when these schemes involve Connected Parties, and aims to inform the IESBA's consideration of whether the International Code of Ethics for Professional Accountants (including International Independence Standards) is sufficiently clear and fit for purpose for such audits. Insofar as tax administration is concerned, we have no comments on the Consultation Paper and the questions posted therein.

We are grateful for the opportunity to provide our comments on the Consultation Paper.

Yours faithfully,

(CHING Wa-kong)

for Commissioner of Inland Revenue