



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.:

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IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

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DADGR 1-80/47/Pt.5

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：

Tel. No.:

傳真：

Fax No.:

電郵：

E-mail:

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2594 5037

2511 7414

6 March 2025

**By Email**

Dear Sir/Madam,

**Invitation to Comment on IAASB Post-Exposure Consultation: Invitation to Comment Before the IAASB Finalizes the Narrow Scope Amendments to the ISQMs and ISAs as a Result of the Revisions to the Definitions of Listed Entity and Public Interest Entity in the IESBA Code**

Thank you for your email of 14 February 2025 inviting our comments on the Post-Exposure Consultation.

The consultation sets out the IAASB's final position, rationale, and pathway to broader differential requirements relating to the definitions of listed and public interest entities in the ISQMs and ISAs. It provides stakeholders the opportunity to familiarize themselves with the identified divergence issue between the IAASB PIE proposals and the IESBA PIE Revisions. Insofar as tax administration is concerned, we have no comments on the Post-Exposure Consultation and the questions posed therein.

We are grateful for the opportunity to provide our comments on the Post-Exposure Consultation.

Yours faithfully,

(Miss WONG Hoi-ki)

for Commissioner of Inland Revenue

IR 678(1) (6/2022)

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The provision of personal data required by this letter and during the processing of your application/request/notification is voluntary. However, if you do not provide sufficient information, the Department may not be able to process your application/request/notification. The Department will use the information provided by you for the purposes of the Ordinances administered by it and may disclose/transfer any or all of such information to any other parties provided that the disclosure/transfer is authorized or permitted by law. Except where there is an exemption provided under the Personal Data (Privacy) Ordinance, you have the right to request access to and correction of your personal data. You should send such request in writing to the Assessor at G.P.O. Box 132, Hong Kong and quote your file number in this Department.