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檔案號碼： DADGR 1-80/47/Pt.5
File No.:

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INLAND REVENUE DEPARTMENT

INLAND REVENUE CENTRE,
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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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發出日期： 16 May 2025
Date of Issue:

By Email

Dear Sir/Madam,

**Invitation to Comment on the ISSB Exposure Draft
Amendments to Greenhouse Gas Emissions Disclosures
Proposed amendments to IFRS S2**

Thank you for your email of 29 April 2025 inviting our comments on the Exposure Draft (“the Exposure Draft”) issued by the ISSB in respect of the proposed amendments to IFRS S2.

The purpose of the proposed amendments is to provide reliefs to ease application of requirements related to the disclosure of greenhouse gas (GHG) emissions. We support the proposed amendments which help preparers in applying IFRS S2 by reducing the risk of potential duplication of reporting and the related costs associated with applying the ISSB Standards. 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