



稅務局  
香港灣仔告士打道5號  
稅務大樓

**INLAND REVENUE DEPARTMENT**

REVENUE TOWER,  
5 GLOUCESTER ROAD, WAN CHAI,  
HONG KONG.

網址 Web site: [www.ird.gov.hk](http://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： C/FRSC  
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：  
File No.: HQ 502/141 Pt.XII

Mr. Steve Ong  
Director, Standard Setting  
Hong Kong Institute of  
Certified Public Accountants  
37/F, Wu Chung House  
213 Queen's Road East  
Wanchai, Hong Kong

電話：  
Tel. No.: 2594 5037  
傳真號碼：  
Fax No.: 2511 7414  
電郵：  
E-mail:  
發出日期：  
Date of Issue: 9 September 2010

Dear Mr. Ong,

**IASB request for comment on  
FASB Financial Instruments Exposure Draft**

I refer to your letter dated 8 June 2010.

The FASB Exposure Draft aims at improving accounting for financial instruments. In so far as tax administration is concerned, I have no comment on the questions raised in the Exposure Draft. In general, while the Department appreciates the FASB's objective of providing users of financial statements with the most useful, and relevant information about an entity's involvement in financial instruments, it is hoped that through the concerted effort of the FASB and IASB, the differences in the accounting models developed by the two boards can be reconciled with global convergence improved to enhance comparability of financial information among entities.

Yours sincerely,

(Mrs WU LAM Choi-wah)  
for Commissioner of Inland Revenue