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**INLAND REVENUE DEPARTMENT**

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COMMISSIONER OF INLAND REVENUE,  
G.P.O. BOX 132, HONG KONG.

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File No.:

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Dear Mr. Ong,

**Invitation to Comment on IASB Exposure Draft  
Measurement of Liabilities in IAS 37**

Thank you for your letter dated 12 January 2010 addressed to the Commissioner of Inland Revenue.

From the tax perspective, the Department has no comments on the questions posed in the captioned Exposure Draft for comment. For tax purposes, any deduction of provisions and contingent liabilities are governed by the "incurred" test and other normal rules under sections 16 and 17 of the Inland Revenue Ordinance.

Yours sincerely,

(Ms FONG Wai-hang, Freda)  
for Commissioner of Inland Revenue