



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

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ALL CORRESPONDENCE SHOULD BE ADDRESSED TO:—
COMMISSIONER OF INLAND REVENUE,
G.P.O. BOX 132, HONG KONG.

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IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

檔案號碼： HQ 502/141 Pt.15
File No.:

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： 2594 5037
Tel. No.:

傳真： 2511 7414
Fax No.:

電郵：

E-mail:

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Dear Mr. Ong,

**Re: Invitation to Comment on IFRS Foundation Monitoring Board Paper for
Public Consultation – Consultative Report on the Review of the IFRS
Foundation's Governance**

I refer to your letter dated 24 February 2011 inviting for comments.

The Consultation Report issued by IFRS Monitoring Board on 7 February 2011 focuses on whether the current governance structure effectively promotes the standard-setter's primary mission of setting high quality, globally accepted standards and whether the standard-setter is appropriately independent yet accountable.

From the tax perspective, I do not have specific comments to the questions posed in the Consultation Report. In general, I appreciate the conduction of review exercise to help develop and maintain a well-designed governance structure to enable the standard-setter to achieve its mission.

Yours sincerely,

A handwritten signature in cursive script, appearing to read 'Jan Choi-wah'.

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