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HONG KONG.

來函編號：
Your Ref.: **C/FRSC**

來函請敘明本局檔案號碼
IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

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File No.: **HQ 502/141 Pt.18**

Mr. Simon Riley
Director, Standard Setting
Hong Kong Institute of
Certified Public Accountants
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Dear Mr. Riley,

**Re: Invitation to Comment on IASB Request for Information
of Post-implementation Review: IRS 8 Operating Segments**

I refer to your letter dated 13 September 2012 inviting for comments to the above document. I notice that the recent letters from your Institute were addressed to Mr. WONG Kuen-fai as the Acting Commissioner. In this connection, may I remind you that the Commissioner now holding office is Mr. CHU Yam-yuen, to whom letters should be addressed.

The IFRS 8 applies primarily to entities whose debt or equity instruments are traded in public market. It became effective for accounting periods starting on or after 1 January 2009. A management-perspective approach has been adopted for segmental reporting under which operating segments are identified and measured on the basis of internal reports that are regularly reviewed by the entity's chief operating decision maker in order to allocate resources to the segments and to assess their performance.

The IFRS8 enables users of financial statements to see the performance of the entity's operations from a managerial perspective and it requires extensive disclosure of useful information. In so far as tax administration is concerned, the implementation of the standard does not appear to have brought about additional burden or difficulties to our assessing work.

I appreciate the efforts of the IASB in conducting the post-implementation review and I would appreciate very much if you could keep me informed of the outcome of the review.

Yours sincerely,



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