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檔案號碼： HQ 502/141 Pt.24

File No.:

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Dear Mr. Riley,

**Re: IASB Exposure Draft
Of Annual Improvements to IFRSs 2012-2014 Cycle**

I refer to HKICPA's letter of 2 January 2014 inviting for comments on the above Exposure Draft.

As part of the Annual Improvement project, the IASB has published this Exposure Draft and proposed amendments to four IFRS standards. The amendments aim to clarify and provide guidance on areas of uncertainty.

In general, we welcome the Annual Improvement project conducted by IASB and broadly support the proposed amendments to clarify and improve implementation of the Standards.

We appreciate the opportunity to comment on the Exposure Draft.

Yours sincerely,

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