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File No.:

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

Dear Mr. Riley.

Draft.

Re: IASB Exposure Draft Of Proposed Amendments to IFRS for SMEs

I refer to HKICPA's invitation for comments on the above Exposure

The Exposure Draft aims to address implementation issues identified on initial comprehensive review of the Standard on IFRS for SMEs, as well as update the Standard with IFRS developments since its issue in 2009. Exposure Draft, 57 amendments have been proposed. The majority of these proposed amendments clarify existing requirements or add supporting guidance to improve understanding of the existing requirements. IASB considers that they would not result in significant changes to the entities' financial reporting practices.

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In general, we welcome the comprehensive review conducted by IASB and broadly support the proposed amendments to clarify and improve implementation of the Standard.

We appreciate the opportunity to comment on the Exposure Draft.

Yours sincerely,

Lan Cros wen

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