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ALL CORRESPONDENCE SHOULD BE ADDRESSED TO:—
COMMISSIONER OF INLAND REVENUE,
G.P.O. BOX 132, HONG KONG.來函編號: C/FRSC
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IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

檔案號碼: HQ 502/141 Pt.24

File No.:

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

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

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

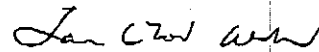
The Exposure Draft aims to address implementation issues identified on initial comprehensive review of the Standard on IFRS for SMEs, as well as update the Standard with IFRS developments since its issue in 2009. In the Exposure Draft, 57 amendments have been proposed. The majority of these proposed 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,



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