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來函請寄「香港郵政總局郵箱 132 號稅務局局長收」

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

檔案號碼：HQ 502/141 Pt.24

File No.:

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Dear Mr. Riley,

**Re: IASB Request for Information
Post-implementation Review: IFRS3 Business Combinations**

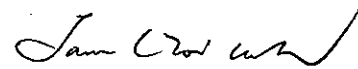
I refer to your letter dated 10 April 2014 inviting for comments on the above Request for Information (“RFI”).

The RFI is published by the IASB to seek feedback as to whether the IFRS 3 *Business Combinations* provides information that is useful to users of financial statements, whether there are areas of the Standard that represent implementation challenges, and whether unexpected costs have arisen when preparing, auditing or enforcing the requirements of the Standard. Depending on findings of the consultation, the IASB will decide to retain the Standard, continue to monitor its implementation, or further revise it to remedy problems identified.

In so far as tax administration is concerned, I have no comments to make on the specific questions raised in the RFI. In general, I appreciate the efforts of IASB and welcome the launching of public consultation on post-implementation review of the Standard which could bring about further improvements to the Standard and reduction of implementation challenges identified.

I appreciate the opportunity to comment on the operation of the Standard.

Yours sincerely,



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