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File No.

HQ 502/141 Pt.26

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Dear Mr. Riley,

**Re: IASB Exposure Draft
Classification and Measurement of Share-based Payment Transactions
(Proposed Amendments to IFRS 2)**

I refer to HKICPA's letter of 18 December 2014 inviting for comments on the above IASB Exposure Draft.

In response to requests for clarification and guidance, the IASB proposes amendments to IFRS 2 Share-based Payment to address the following issues:

- the accounting for the effects of vesting and non-vesting conditions on the measurement of a cash-settled share-based payment;
- the classification of a share-based payment which is settled net of withholding tax; and
- the accounting for modification of a share-based payment transaction from cash-settled to equity settled.

I welcome the issue of the Exposure Draft and support the proposed amendments to the IFRS2 Share-based Payment. The guidance provided will clarify the accounting, measurement and classification of share-based payment transactions and help reduce diversity in practice in the specific areas of doubt.

I appreciate the opportunity to comment on the Exposure Draft.

Yours faithfully,

Jan C. W. Lam

(WU LAM Choi-wai)

for Commissioner of Inland Revenue