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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.

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Dear Mr. Riley,

**Re: IASB Exposure Draft
Classification of Liabilities
(Proposed Amendments to IAS 1)**

I refer to HKICPA's letter of 16 February 2015 inviting for comments on the above IASB Exposure Draft.

The Exposure Draft proposes amendments to IAS 1 to clarify the criteria for the classification of a liability as current or non-current.

I welcome the issue of the Exposure Draft and support the proposed amendments which would reduce inconsistency in the application of IAS 1 and improve presentation in financial statements.

I appreciate the opportunity to comment on the Exposure Draft.

Yours faithfully,

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