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HQ 502/141 Pt 27

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Dear Mr. Riley,

**Re: HKICPA Exposure Draft of
Accounting Bulletin 6 Guidance on the Requirements of Section 436 of the Hong
Kong Companies Ordinance Cap.622 "Requirement in Connection with Publication
of 'Specified Financial Statements' and 'Non-statutory Accounts'"**

I refer to the Institute's invitation for comment on the above Exposure Draft.

Section 436 of the new Hong Kong Companies Ordinance (Cap. 622) provides for the requirements concerning the publication of 'specified financial statements' or 'non-statutory accounts' by Hong Kong incorporated companies. The section has a potential wide application and failure to observe the requirements is an offence for which the company and every responsible person of the company are each liable to fine of \$150,000.

I welcome the issue of the Accounting Bulletin to explain what 'specified financial statements' or 'non-statutory accounts' mean and provide guidance to facilitate compliance with the requirements.

I appreciate the opportunity to comment on the Exposure Draft.

Yours faithfully,

(WU LAM Choi-wah)

for Commissioner of Inland Revenue