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Dear Ms. Ng,

**Re: IASB Exposure Draft ED/2015/2
Effective Date of IFRS 15
(Proposed Amendments to IFRS 15)**

I refer to HKICPA's letter of 26 May 2015 inviting for comments on the above IASB Exposure Draft.

The IASB is planning to issue a further exposure draft of targeted amendments to IFRS 15 to clarify requirements and add illustrative examples to aid implementation of the Standard. Pending the targeted amendments, the IASB issued ED/2015/2 proposing to defer the effective date of IFRS 15 by one year to 1 January 2018.

I support the proposal to defer the effective date of IFRS 15 and appreciate the opportunity to comment on the Exposure Draft.

Yours faithfully,

(WU LAM Choi-wah)

for Commissioner of Inland Revenue