



Room 525, 5/F., Prince's Building, Central, Hong Kong
Telephone: 2521 1160, 2521 1169 Facsimile: 2868 5035
Email: info@hkab.org.hk Web: www.hkab.org.hk

香港中環太子大廈5樓525室
電話：2521 1160, 2521 1169 圖文傳真：2868 5035
電郵：info@hkab.org.hk 網址：www.hkab.org.hk

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By email: commentletters@ifrs.org

Mr. Hans Hoogervorst
Chairman
International Accounting Standards Board
30 Cannon Street
London EC4M 6XH
United Kingdom

Dear Mr. Hoogervorst

IASB Draft IFRIC Interpretation DI/2015/1 Uncertainty over Income Tax Treatments and DI/2015/2 Foreign Currency Transactions and Advance Consideration

We refer to the IASB Draft IFRIC Interpretation DI/2015/1 Uncertainty over Income Tax Treatments and DI/2015/2 Foreign Currency Transactions and Advance Consideration. After consulting members of HKAB, we write to advise that we have no comments on the above.

Should you have any questions, please do not hesitate to contact Ms Emily Ngan of the Secretariat at 2526 6080.

Yours sincerely

Henry Chan
Secretary

c.c. Ms. Christina Ng, Head of Financial Reporting, Standard Setting,
Hong Kong Institute of Certified Public Accountants

Chairman The Hongkong and Shanghai Banking Corporation Ltd
Vice Chairmen Bank of China (Hong Kong) Ltd
Standard Chartered Bank (Hong Kong) Ltd
Secretary Henry Chan

主席 香港上海匯豐銀行有限公司
副主席 中國銀行（香港）有限公司
渣打銀行（香港）有限公司
秘書 陳崇禧