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覆函請註明本處檔號

In reply please quote this ref. INS/TEC/13/11/ Pt XVIII

19 February 2016

來函檔號 Your ref.

電話 Tel. 2867 4617

Hong Kong Institute of Certified Public Accountants
37th Floor, Wu Chung House
213 Queen's Road East
Wanchai, Hong Kong

(Attn: Ms Christina Ng, Head of Financial Reporting)

Dear Ms Ng,

Invitation to Comment on IASB Exposure Drafts on
(i) Transfer of Investment Property (Proposed amendment to IAS 40)
(‘ED (1)’) and
(ii) Annual Improvements to IFRSs 2014-2016 Cycle (‘ED (2)’)

I refer to your letter of 7 December 2015 inviting us to comment on the captioned consultation documents. We have already given our comments on ED (2) on 11 January 2016.

We have carefully studied ED (1) and have no further comments.

Thank you for giving us the opportunity to comment on the consultation documents.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Tony Chan', is written over a light blue horizontal line.

(Tony Chan)

for Commissioner of Insurance