

保險業監理處  
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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

30 September 2016

來函檔號 Your ref.

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

(Attn: Ms Christina Ng, Director)

Dear Ms Ng,

**Invitation to Comment on IASB Exposure Draft ED/2016/1  
*Definition of a Business and Accounting for Previously Held Interests*  
(Proposed amendments to IFRS 3 and IFRS 11)**

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I refer to your letter of 5 July 2016 inviting us to comment on the captioned consultation document.

We have carefully studied it and have no further comments.

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

Yours sincerely,

A handwritten signature in black ink, appearing to read "Tony Chan".

(Tony Chan)

for Commissioner of Insurance

[(P)D/1-10072\_HKICPA]