

香港特別行政區政府  
財經事務及庫務局  
財經事務科  
香港金鐘道六十六號  
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FINANCIAL SERVICES BRANCH  
FINANCIAL SERVICES AND  
THE TREASURY BUREAU  
GOVERNMENT OF THE HONG KONG  
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本函檔號 OUR REF: ACCT/4/1 (2015)  
來函檔號 YOUR REF: C/FRSC

10 November 2015

Ms Christina Ng  
Head of Financial Reporting  
Hong Kong Institute of Certified Public Accountants  
37/F, Wu Chung House  
213 Queen's Road East  
Wanchai, Hong Kong

Dear Ms Ng,

**Invitation to Comment on IASB ED/2015/8**  
***IFRS Practice Statement:***  
***Application of Materiality to Financial Statements***

I refer to your letter dated 9 November 2015.

We welcome HKICPA's efforts in launching local consultation on IASB's proposals. We understand that it is your established practice to consult all relevant stakeholders and regulators on such proposals.

We trust that whatever decision is made by HKICPA, you will continue to engage your members and relevant stakeholders so that they are kept informed of the latest developments.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'Ming Chan', written over a horizontal line.

(Ming Chan)

for Secretary for Financial Services and the Treasury