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3 December 2015

Hong Kong Institute of Certified Public Accountants
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Wanchai
Hong Kong

(Attn : Ms Christina Ng)

Dear Christina,


Invitation to Comment

I refer to your letters dated 28.10.2015 and 9.11.2015.

From the insolvency perspective, we have no comments on the following –

- IASB Draft IFRIC Interpretations DI/2015/1 Uncertainty over Income Tax Treatments and DI/2015/2 Foreign Currency Transactions and Advance Consideration.
- IASB Exposure Draft ED/2015/8 IFRS Practice Statement: Application of Materiality to Financial Statements.

Yours sincerely,


(Ms. Melody WONG)
for Official Receiver