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Dear Ms Ng,

**Exposure Draft of Revised Accounting Bulletin 3
Guidance on Disclosure of Directors' Remuneration**

Thank you for your letter dated 30 November 2016 inviting our comments on the exposure draft ("the Exposure Draft") of Revised Accounting Bulletin 3 in respect of Guidance on Disclosure of Directors' Remuneration.

The Exposure Draft supersedes Accounting Bulletin 3 issued in January 2000 and aims at providing general guidance on the new requirements of the Hong Kong Companies Ordinance (Cap. 622) ("the New CO") and Companies (Disclosure of Information about Benefits of Directors) Regulation (Cap. 622G) ("the Regulation") with respect to the disclosure of directors' remuneration in notes to financial statements, as set out in section 383 of the New CO and the Regulation. The Exposure Draft also provides general guidance on common practical issues encountered in preparing the required information.

We support the issue of the new guidance as it is meant to clarify the new disclosure requirements under section 383 of the New CO and the Regulation. It also helps reduce diversity in practice. Insofar as tax administration is concerned, we have no comment on the Exposure Draft.

We are grateful for the opportunity to provide our comments on the Exposure Draft.

Yours sincerely,

(HUI Chiu-po)

for Commissioner of Inland Revenue