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覆函請註明本處檔號

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

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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, Director)

Dear Ms Ng,

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

I refer to your letter of 30 November 2016 inviting us to comment on the captioned consultation document.

We have carefully studied it and have the following comments:

1. On paragraph 16(c)
Footnotes 18 and 19 appear to be inaccurate.
2. On paragraph 56
Since medical plan is also benefits commonly found, it is suggested to add medical plan as an example. Where the medical plan is a group policy, the apportioned insurance premium is deemed to the estimated money value.

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

Yours sincerely,

(Tony Chan)
for Commissioner of Insurance