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ALL CORRESPONDENCE SHOULD BE ADDRESSED TO:—
COMMISSIONER OF INLAND REVENUE,
G.P.O. BOX 132, HONG KONG.

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Your Ref.: C/FRSC

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IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

檔案號碼： HQ 502/141 Pt. 29
File No.:

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Dear Ms Ng,

**IASB Exposure Draft ED/2017/2
Improvements to IFRS 8 Operating Segments
(Proposed Amendments to IFRS 8 and IAS 34)**

Thank you for your letter dated 7 April 2017 inviting our comments on the exposure draft (“the Exposure Draft”) issued by the International Accounting Standards Board (“IASB”) in respect of the proposed amendments to IFRS 8 *Operating Segments* and IAS 34 *Interim Financial Reporting*.

The proposed improvements in the Exposure Draft include amendments:

- (a) to clarify and emphasise the criteria that must be met before two operating segments may be aggregated;
- (b) to require companies to disclose the title and role of the person or group that performs the function of the chief operating decision maker; and
- (c) to require companies to provide information in the notes to the financial statements if segments in the financial statements differ from segments reported elsewhere in the annual report and in accompanying materials.

In addition, the Exposure Draft seeks to amend IAS 34 to require companies that change their segments to provide restated segment information for prior interim periods earlier than they currently do.

We welcome IASB’s efforts in addressing issues arising from the post-implementation review of IFRS 8 and providing clarification of particular aspects of IFRS 8 and IAS 34 so as to improve the quality of segment reporting. Insofar as tax administration is concerned, we have no comment on the proposed amendments and the questions posed in the Exposure Draft.

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

Yours sincerely,

A handwritten signature in blue ink, appearing to be 'HUI Chiu-po', with a stylized flourish extending to the right.

(HUI Chiu-po)
for Commissioner of Inland Revenue