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來函請寄「香港郵政總局郵箱 132 號稅務局局長收」

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

來函編號：
Your Ref.: C/FRSC

來函請敘明本局檔案號碼
IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

檔案號碼：
File No.: HQ502/141 Pt. 28

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Dear Ms Ng,

**IASB Request for information
Post-implementation Review – IFRS 13 Fair Value Measurement**

Thank you for your letter dated 7 June 2017 inviting our comments on the request for information (“Request for Information”) published by International Accounting Standards Board (“IASB”) in respect of the post-implementation review – IFRS 13 Fair Value Measurement.

This Request for Information is the second phase of IASB’s post-implementation review of IFRS 13. It focuses on areas that identified during the first phase as requiring further investigation which include disclosures about fair value measurements; further information about measuring quoted investments in subsidiaries, joint ventures and associates at fair value; application of the concept of the “highest and best use” when measuring the fair value of non-financial assets; and application of judgement in specific areas. In addition, it also explores whether there is a need for further guidance on measuring the fair value of biological assets and unquoted equity instruments.

We welcome the issue of the Request for Information which assists IASB to assess the effect of IFRS 13 and explore the need for the issue of further guidance. Insofar as tax administration is concerned, we have no comment on the questions posed in the Request for Information.

We are grateful for the opportunity to provide our comments on the Request for Information.

Yours sincerely,

(Ms WONG Pui-ki)

for Commissioner of Inland Revenue