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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.

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IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

檔案號碼：
File No.: HQ502/141 Pt. 29

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Dear Ms Ng,

**IESBA Exposure Draft
Proposed Revisions to the Code Pertaining to the
Offering and Accepting of Inducements**

Thank you for your letter dated 18 September 2017 inviting our comments on the exposure draft (“the Exposure Draft”) issued by the International Ethics Standards Board for Accountants (“IESBA”) in respect of the proposed revisions to the Code of ethics for Professional Accountants (the Code) pertaining to the offering and accepting of inducements.

In the Exposure Draft, IESBA proposes to strengthen the Code by clarifying the appropriate boundaries for the offering and accepting of inducements, and by prohibiting any inducements with intent to improperly influence behaviour. The proposed comprehensive framework covers all forms of inducement and applies to both professional accountants in business and professional accountants in public practice and provides enhanced guidance on the offering and accepting of inducements by professional accountants’ immediate or close family members. The proposals also require professional accountants to address any treats to compliance with the fundamental ethical principles in accordance with the conceptual framework of the Code where there is no improper intent.

We welcome IESBA’s effort in strengthening the Code relating to the offering and accepting of inducements. Insofar as tax administration is concerned, we have no comment on the proposed revisions in the Exposure Draft.

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

Yours sincerely,

(Ms WONG Pui-ki)

for Commissioner of Inland Revenue