



稅務局
香港灣仔告士打道 5 號
稅務大樓

INLAND REVENUE DEPARTMENT

REVENUE TOWER,
5 GLOUCESTER ROAD, WAN CHAI,
HONG KONG.

網址 Web site: www.ird.gov.hk

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

來函請註明本局檔案號碼

IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

檔案號碼：HQ 502/141 Pt.VII

File No.:

Mr. Steve Ong
Director, Standard Setting
Hong Kong Institute of
Certified Public Accountants
37/F, Wu Chung House
213 Queen's Road East
Wanchai, Hong Kong

電話：
Tel. No.: 2594 5037
圖文傳真：
Faxline No.: 2511 7414
電郵：
E-mail:
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Dear Mr. Ong,

**Invitation to Comment on IASB Exposure Draft of
Proposed Amendment to IAS 32 – Classification of Rights Issues**

Thank you for your letter dated 11 August 2009 addressed to the
Commissioner of Inland Revenue.

Insofar as tax is concerned, the Department welcomes the amendments
proposed in the captioned Exposure Draft to address the potential inconsistency in
classification of rights issues under the IAS 32.

Yours sincerely,

(Ms FONG Wai-hang, Freda)
for Commissioner of Inland Revenue