



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

來函請敘明本局檔案號碼

IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

檔案號碼： HQ 502/141 Pt.V

File No.:

Mr. Steve Ong
Deputy 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:

發出日期：

Date of Issue: 19 February 2009

Dear Mr. Ong,

**IASB Discussion Paper on
Preliminary Views on Financial Statement Presentation**

Thank you for your letter dated 31 December 2008 addressed to the Commissioner of Inland Revenue.

The captioned Discussion Paper focuses on the setting of the international standard for presentation of financial statements. As far as tax administration is concerned, we have no comment on the questions raised under the Discussion Paper. In general, we consider that the proposed presentation model is more informative, provides clearer flow of information and enhances users' understanding of the entities concerned. Thus, it would be very helpful to users of financial statements, including the tax officers for taxation purposes.

Yours sincerely,

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