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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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Dear Mr. Ong,

**IASB Exposure Draft on
Presentation of Items of Other Comprehensive Income
Proposed Amendments to IAS 1**

I refer to your letter dated 8 June 2010.

The Exposure Draft aims at improving the presentation of profit or loss and of items of other comprehensive income (“OCI”). In so far as tax administration is concerned, I have no comment on the questions raised under the Exposure Draft. In general, the Department welcomes the more consistent and clearer presentation of the OCI items in the financial statements, which will enable users, including tax officers, to have a better understanding of the effects these items may have on the entities’ financial performance.

Yours sincerely,

(Mrs WU LAM Choi-wah)
for Commissioner of Inland Revenue