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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

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IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

檔案號碼： HQ 502/141 Pt.VII  
File No.:

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Dear Mr. Ong,

**Invitation to Comment on  
IASB Discussion Documents and HKICPA Practice Note**

Thank you for your letter dated 2 November 2009 addressed to the Commissioner of Inland Revenue.

We understand that the amendments to Standards dealt with under the IASB's annual improvements process focus on areas of inconsistency in Standards and where clarification of wording is required. While we have no specific comments on the questions raised under the IASB Exposure Draft of *Proposed Improvements to IFRSs (Third Set)*, we in general support proposals in the Exposure Draft that aim at addressing areas where ambiguity or inconsistency existed and providing clear guidance on interpretation and application of the Standards.

As the issues deliberated under the IASC Foundation Discussion Document of *Part 2 of the Constitution Review – Proposals for Enhanced Public Accountability* and the HKICPA Exposure Draft of Practice Note 740 on *Auditor's Letter on Continuing Connected Transactions under the Hong Kong Listing Rules* do not have direct bearing on Hong Kong taxation, we are not in the position to make comments.

Yours sincerely,

  
(Ms FONG Wai-hang, Freda)

for Commissioner of Inland Revenue