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來函請寄「香港郵政總局郵箱 132 號稅務局局長收」

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COMMISSIONER OF INLAND REVENUE,
G.P.O. BOX 132, HONG KONG.

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檔案號碼：
File No.: HQ502/141 Pt. 28

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Dear Ms Ng,

**IESBA Exposure Draft
Proposed Application Material Relating to:
Professional Skepticism – Linkage with Fundamental Principles; and
Professional Judgment – Emphasis on Understanding Facts and Circumstances**

Thank you for your letter dated 17 May 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 application material relating to professional skepticism – linkage with fundamental principles; and professional judgment – emphasis on understanding facts and circumstances.

The Exposure Draft seeks to introduce new application material to describe how compliance with the fundamental principles in the Code of Ethics for Professional Accountants (“the Code”) supports the exercise of professional scepticism in the context of audit and other assurance engagement and emphasize the importance of professional accountants obtaining a sufficient understanding of the facts and circumstances known to them when exercising professional judgment in applying the conceptual framework.

We broadly support the issue of the new guidance that links key concepts in the Code and clarifies their application. Insofar as tax administration is concerned, we have no comment on 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