



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/EC

來函請敘明本局檔案號碼

IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

檔案號碼:

File No.:

HQ 502/141 Pt 27

Mr. Chris Joy

Executive Director

Standard Setting Department

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

傳真號碼:

Fax No.:

2511 7414

電郵:

E-mail:

發出日期:

Date of Issue:

10 August 2015

17/8
EKY

Dear Mr. Joy,

**Re: IFAC's International Ethics Standards Board for Accountants (IESBA)
Exposure Draft on Responding to
Non-Compliance with Laws and Regulations**

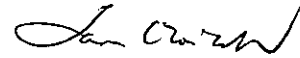
I refer to HKICPA's letter of 23 June 2015 inviting for comments on the above IESBA Exposure Draft on responding to non-compliance with laws and regulations ("NOCLAR").

In the course of providing professional service or carrying out professional activities, professional accountants ("PAs") may come across an act or suspected act of NOCLAR committed or to be committed by client or employer, by those charged with governance, management or employees of the client or employer. How the PAs should respond to the matter and what actions to take could pose difficulties to the PAs.

The IESBA proposes a framework to help the PAs to decide how best to act in the public interest when they come across an act or suspected act of NOCLAR and guide them in doing so. I broadly support the proposed framework and appreciate the efforts of the IESBA in launching the project regarding response to NOCLAR.

I appreciate the opportunity to comment on the Exposure Draft.

Yours faithfully,



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