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12 January 2015

Dear Mr. Riley,

**Re: IFAC's International Ethics Standards Board for Accountants (IESBA)
Consultation Paper on Improving the Structure of the Code of Ethics
for Professional Accountants**

I refer to HKICPA's letter of 8 December 2014 inviting for comments on the above IESBA Consultation Paper.

The paper consults on approaches that could be taken to improve the clarity and usability of the Code through revising its structure, thereby facilitating its adoption, effective implementation, and consistent application. Illustrative examples have been included to show how the restructured Code might be presented.

In general, I welcome the IESBA's initiative and broadly support the proposals to improve the structure, content and wording of the Code to make it more understandable and enforceable.

I appreciate the opportunity to comment on the Exposure Draft.

Yours faithfully,

(WU LAM Choi-wah)

for Commissioner of Inland Revenue