



稅務局
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INLAND REVENUE DEPARTMENT

INLAND REVENUE CENTRE,
5 CONCORDE ROAD, KAI TAK, KOWLOON,
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.:

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IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

「組別編號：

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Section Code:

Standard Setting Department
Hong Kong Institute of Certified Public Accountants
37/F Wu Chung House
213 Queen's Road East
Hong Kong

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Date:

2594 5037

2511 7414

23 April 2024

By Email

Dear Sir/Madam,

**Invitation to Comment on
International Auditing and Assurance Standards Board's ("IAASB")
Exposure Draft on Proposed International Standard on Auditing 240 (Revised),
The Auditor's Responsibilities Relating to Fraud
in an Audit of Financial Statements and Proposed Conforming and
Consequential Amendments to Other ISAs**

Thank you for your email of 7 February 2024 inviting our comments on the captioned Exposure Draft.

The Exposure Draft sets out IAASB's proposed strengthening of its standard on auditors' responsibilities relating to fraud. The proposed revisions define the expectations in relation to fraud, delineate more robust procedures, and increase transparency about the auditors' responsibilities and fraud-related procedures in the auditor's report. Insofar as tax administration is concerned, we have no comments on the Exposure Draft.

We are grateful for the opportunity to provide our comments on the Exposure Draft.

Yours faithfully,

(Miss WU Au)

for Commissioner of Inland Revenue

就本信件的要求及於本局處理你的申請／要求／通知的過程中提供個人資料屬自願性質。然而，如你未能提供充分資料，本局可能無法處理你的申請／要求／通知。本局會把你提供的資料，用於施行本局專責執行的法例。本局並可在法律授權或准許的情況下，向任何其他人士或機構披露／轉移該等資料的任何或全部內容。你有權要求查閱及改正你的個人資料，但屬（個人資料（私隱）條例）豁免披露的情況除外。如欲查閱或改正個人資料，請致函評稅主任（地址為香港郵政總局郵箱132號），同時請註明你於本局的檔案號碼。

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