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覆函請註明本處檔號

In reply please quote this ref. INS/TEC/13/11/ Pt XVIII

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來函檔號 Your ref.

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(Attn: Ms Christina Ng, Director)

Invitation to Comment on IESBA Exposure Drafts on
(i) Improving the Structure of the Code – Phase 2 ('ED (1)'),
(ii) Proposed Revisions Pertaining to Safeguards in the Code – Phase 2
('ED (2)') and
(iii) Proposed Revisions to Clarify the Applicability of Provisions in Part C
of the Extant Code to Professional Accountants in Public Practice ('ED (3)')

I refer to your letter of 13 February 2017 inviting us to comment on the captioned consultation documents.

We have carefully studied ED (2) and (3) and have no comments on them.

For ED (1) mentioned in your letter, we are still assessing the impacts on the insurance industry and regulatory framework. We would give our comments in due course.

Thank you for giving us the opportunity to comment on the consultation documents.

Yours sincerely,

(Tony Chan)

for Commissioner of Insurance

[(P)D/I-10075_HKICPA]