



圖文傳真 Fax: (852) 2869 0252

覆函請註明本處檔號

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

24 April 2017

來函檔號 Your ref.

電話 Tel. 2867 4617

Hong Kong Institute of Certified Public Accountants
37th Floor, Wu Chung House
213 Queen's Road East
Wanchai, Hong Kong

(Attn: Ms Christina Ng, Director)

Dear Ms Ng,

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 already given our comments on ED (2) and (3) on 22 March 2017.

We have carefully studied ED (1) and have no further comments.

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

Yours sincerely,

(Tony Chan)

for Commissioner of Insurance

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