



## **Members-Help-Members online platform**

### **Technical enquiry service**

#### **Limitations and disclaimer**

- No written reply will be provided to any enquiry submitted to Members-Help-Members (M-H-M).
- The responses provided during the M-H-M sharing sessions represent the personal views of individual members only.
- M-H-M is not an official channel or a part of HKICPA's technical enquiries mechanism. Responses obtained via M-H-M are not official interpretation of the HKICPA Professional Pronouncements, nor do they represent the official views of the HKICPA Council, standard setting committees, or staff members.
- Technical enquiries submitted to M-H-M might be identified for HKICPA to prepare frequently asked questions made available on its website.
- Frequently asked enquiries and enquiries of common interests will be selected and covered in M-H-M sessions.
- The enquirer should carry out his own research before submitting technical enquiry to M-H-M.
- The enquirer is responsible for analysing the responses provided on the enquiry and for making his own final conclusions.
- Reliance on the M-H-M response is entirely at the enquirer's own risk. Neither the Institute's Small and Medium Practices Committee (SMPC), SMPC's Working Group on Technical Issues, nor HKICPA and its staff are liable for breach of contract, negligence or otherwise for any loss resulting from any error, omission or inaccuracy in the response or information supplied, and/or from any act done (or not done) in reliance on the response or information supplied.

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