



稅務局

INLAND REVENUE DEPARTMENT

來函編號：

Your Ref.:

來函請敘明本局檔案號碼

IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

檔案號碼：

File No.:

Ms Winnie C.W. Cheung
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Dear Ms Cheung,

**Invitation to Comment
Consultation Paper on Proposed Changes to Auditing Practices**

Thank you for your letter dated 29 December 2009 addressed to the Commissioner of Inland Revenue.

From the tax perspective, the Department does not have comments on the proposals set out in the captioned Consultation Paper with an aim at enhancing the practicing certificate regime in Hong Kong.

Yours sincerely,

(Ms FONG Wai-hang, Freda)
for Commissioner of Inland Revenue

