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檔案號碼：
File No.: HQ 502/141 Pt.XII

Mr. Steve Ong
Director, Standard Setting
Hong Kong Institute of
Certified Public Accountants
37/F, Wu Chung House
213 Queen's Road East
Wanchai, Hong Kong

INLAND REVENUE DEPARTMENT

REVENUE TOWER,
5 GLOUCESTER ROAD, WAN CHAI,
HONG KONG.

網址 Web site: www.ird.gov.hk

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COMMISSIONER OF INLAND REVENUE,
G.P.O. BOX 132, HONG KONG.

電話：
Tel. No.: 2594 5037
傳真號碼：
Fax No.: 2511 7414
電郵：
E-mail:
發出日期：
Date of Issue: 19 August 2010

Dear Mr. Ong,

**IASB Exposure Draft on
Proposed Amendments to IAS 19 – Defined Benefit Plans**

I refer to your letter dated 5 May 2010.

The Exposure Draft aims at making improvements to the recognition, presentation and disclosure of defined benefit plans. In so far as tax administration is concerned, I have no comment on the questions raised under the Exposure Draft. In general, the Department welcomes the proposed amendments which enable users of financial statements to better understand the impact of defined benefit plans and facilitate comparison between companies.

Yours sincerely,

(Mrs WU LAM Choi-wah)
for Commissioner of Inland Revenue