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Dear Mr. Ong,

Re: Invitation to Comments on Consultation Documents

I refer to your letters dated 3 November 2010 and 17 December 2010.

(I) IASB Request for views on Effective Dates and Transition Methods

In the consultation document, IASB is seeking views from stakeholders about the expected time and effort involved in properly adapting to the various new financial reporting requirements, the implementation timetable and the sequence of adoption to facilitate cost-effective management of the changes.


In so far as tax administration is concerned, I am neutral and have no comments to make on the questions raised in the document.

(II) IFRS Foundation Paper for Public Consultation – Status of Trustee’s Strategy Review

The Trustees of the IFRS Foundation is conducting a review of the strategy of the organization and is seeking views of stakeholders on four strategic fronts – the mission, governance, the standard-setting process, and financing of the IFRS Foundation.

From the tax perspective, I do not have comments on the questions posed in the consultation paper. In general, the conduction of review exercise to help the IFRS Foundation to achieve its ultimate goal of establishing a high-quality globally accepted set of accounting standards is welcome.

Yours sincerely,



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