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來函請寄「香港郵政總局郵箱 132 號稅務局局長收」

ALL CORRESPONDENCE SHOULD BE ADDRESSED TO:—  
COMMISSIONER OF INLAND REVENUE,  
G.P.O. BOX 132, HONG KONG.

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IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

檔案號碼： HQ 502/141 Pt.15  
File No.:

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Dear Mr. Ong,

**Re: Invitation to Comment on IASB Consultation Documents**

I refer to your letters dated 2 August 2011 and 15 August 2011 addressing to Mrs CHU Wong Lai-fun, Teresa as Commissioner (Acting) Inland Revenue Department inviting for comments to the IASB Consultation Documents. I would like to advise that the Commissioner now holding office is Mr. CHU Yam-yuen to whom letters should be addressed.

**(I) IASB Exposure Draft of Mandatory Effective Date of IFRS 9**

I support the Board's proposal to defer the mandatory effective date of IFRS 9 to annual periods beginning on or after 2015. The deferral will allow sufficient time for entities to apply the requirements of all phases of the project to replace IAS39 at the same time.

As for the Board's proposal not to change the requirement in IFRS 9 for comparatives to be presented for entities that initially apply IFRS 9 for reporting periods beginning on or after 1 January 2012, I support the Board's approach of requiring entities to provide comparatives when there is sufficient time frame for them to do so.

**(II) IASB Exposure Draft of Proposed Improvements to IFRSs (Fourth Set)**

I welcome the Board's efforts in clarifying and improving the International Financial Reporting Standards as part of its annual improvements project. In general I agree with the amendments proposed by the Board.

Yours sincerely,



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