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INLAND REVENUE DEPARTMENT

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HONG KONG.

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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.

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：HQ 502/141 Pt.15

File No.:

Mr. Steve Ong
Director, Standard Setting
Hong Kong Institute of
Certified Public Accountants
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Date of Issue:

Dear Mr. Ong,

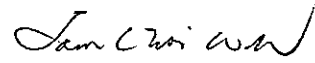
**Re: Invitation to Comment on IASB Consultation Document
-IASB Request for Views on Agenda Consultation 2011**

I refer to your letter dated 2 August 2011 inviting for comments to the above IASB Consultation Document.

I agree to the tentative view of the IASB that there are five strategic areas driving its work that fall into two main categories: the development of financial reporting and the maintenance of the existing IFRSs.

In considering the strategic priorities and balancing of agenda priorities with resources available, in general, I think we have to bear in mind the advice of the IFRS Advisory Council that a period of calm should be provided in issuing new standards to bed down the numerous new and revised standards coming into effect, that significant resources should be allocated to ensure that the standards are interpreted and applied with an appropriate degree of consistency. After all, the IFRS projects would not be fruitful without proper implementation of the standards developed.

Yours sincerely,

A handwritten signature in cursive script, appearing to read "Mrs WU LAM Choi-wah".

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