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檔案號碼: HQ 502/141 Pt.17

File No.:

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Dear Ms. Ho,

**Invitation to Comment on the IASB Exposure Draft  
of Proposed Improvements to IFRSs (Fifth Set)**

Thank you for your letter dated 9 May 2012 inviting for comments on the above Exposure Draft regarding the 2010-2012 cycle of the IASB annual improvements to IFRS.

As part of its annual improvements process, the Board proposes improvements to eleven standards and consequential amendments to other standards. In general I support the Exposure Draft and the proposed amendments therein. They bring about improvements and add clarity to areas of ambiguity.

Yours sincerely,

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

I.R. 表格第 678(1)號 (4/2006)  
I.R. 678(1) (4/2006)

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