



稅務局  
香港灣仔告士打道5號  
稅務大樓

**INLAND REVENUE DEPARTMENT**

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

網址 Web site: [www.ird.gov.hk](http://www.ird.gov.hk)

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.: C/FRSC

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.18  
File No.:

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

電話：2594 5037  
Tel. No.:

傳真：2511 7414  
Fax No.:

電郵：  
E-mail:

發出日期：8 January 2013  
Date of Issue:

Dear Mr. Riley,

**Invitation to Comment on  
IASB Exposure Draft of Annual Improvements to IFRSs 2011-2013 Cycle**

I refer to your letter dated 28 November 2013 inviting for comments to the Exposure Draft ED/2012/2 of November 2012.

The Exposure Draft proposes amendments to IFRS1 *First-time Adoption of International Financial Reporting Standards*, IFRS3 *Business Combinations*, IFRS 13 *Fair Value measurement* and IAS 40 *Investment Property*. In general, I support the proposed amendments in the Exposure Draft which aim at clarifying areas of ambiguity and providing clear guidance on the interpretation and application of the Standards.

In any event, I would appreciate it very much if you could keep me informed of the evolvement of the Accounting and Financial Reporting Standards.

Yours sincerely,

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