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HQ 502/141 Pt.27

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Dear Mr. Riley,

**Re: IASB Exposure Draft
Disclosure Initiative
(Proposed Amendments to IAS 7)**

I refer to HKICPA's letter of 5 January 2015 inviting for comments on the above IASB Exposure Draft.

The Exposure Draft proposes amendments to IAS 7 *Statement of Cash Flows* in order to improve information provided in financial statements about an entity's financing activities excluding equity items, and extend disclosures in the financial statements about the entity's liquidity position.

In general, I welcome the IASB's disclosure initiative and broadly support improvements in disclosure to help users of financial statements to better understand the liquidity of an entity.

I appreciate the opportunity to comment on the Exposure Draft.

Yours faithfully,

(WU LAM Choi-wah)

for Commissioner of Inland Revenue