

保險業監理處  
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覆函請註明本處檔號  
In reply please quote this ref. INS/TEC/13/11/ Pt XVII

10 December 2015

來函檔號 Your ref.

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Hong Kong Institute of Certified Public Accountants  
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Wanchai, Hong Kong

(Attn: Ms Christina Ng, Head of Financial Reporting)

2015 DEC 14 AM 9:08

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Dear Ms Ng,

**Invitation to Comment on IASB Draft IFRIC Interpretations  
DI/2015/1 *Uncertainty over Income Tax Treatments* and  
DI/2015/2 *Foreign Currency Transactions and Advance Consideration***

I refer to your letter of 28 October 2015 inviting us to comment on the captioned consultation documents.

We have carefully studied them and have no further comments.

Thank you for giving us the opportunity to comment on the consultation documents.

Taking this opportunity, we would like to advise that, effective from 19 August 2015, Mr John Leung has succeeded Ms Annie Choi as the Commissioner of Insurance.

Yours sincerely,

(Tony Chan)

for Commissioner of Insurance

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