

The DTC Association

(The Hong Kong Association of Restricted Licence Banks and Deposit-taking Companies)

存款公司公會 (香港有限制牌照銀行及接受存款公司公會)

Unit 1704, 17/F., Bonham Trade Centre,
50 Bonham Strand East, Sheung Wan, Hong Kong.

Tel: 2526 4079 Fax: 2523 0180

E-mail: dtca@dtca.org.hk HomePage: <http://www.dtca.org.hk>

香港上環文咸東街 50 號

寶恒商業中心 17 樓 1704 室

電話：2526 4079 傳真：2523 0180

電子郵件：dtca@dtca.org.hk 網頁：<http://www.dtca.org.hk>

Our Ref.: 20/00/00

Your Ref.: C/FRSC

11th December, 2015 (Fri)

Ms. Christina Ng
Head of Financial Reporting
Hong Kong Institute of Certified Public Accountants
37th Floor, Wu Chung House, 213 Queen's Road East
Wanchai Hong Kong
(Fax No. 02865-6776)

Dear Ms Ng,

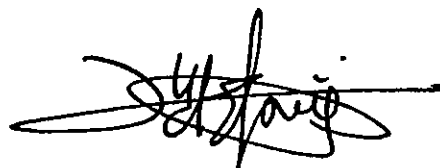
Hong Kong Institute of Certified Public Accountants (CPA)
Invitation to Comment on IASB Draft IFRIC Interpretations
DI/2015/1 Uncertainty over Income Tax Treatments and
DI/2015/2 Foreign Currency Transactions and Advance Consideration

Thanks for your letter of 28th October, 2015 inviting us to comment on the captioned subject.

This is just to let you know that our Association members have not made any comments on the subject.

Looking forward to future discussions with you on further issues.

Yours Sincerely



Pui-Chong LUND
Association Secretary