



11 February 2014

To: **Members of the Hong Kong Institute of CPAs**  
**All other interested parties**

**INVITATION TO COMMENT ON IASB REQUEST FOR INFORMATION POST-IMPLEMENTATION REVIEW: IFRS 3 BUSINESS COMBINATIONS**

***Comments to be received by 30 April 2014***

The Hong Kong Institute of Certified Public Accountants' (Institute) Financial Reporting Standards Committee (FRSC) is seeking input on the IASB Request for Information which has been posted on the Institute's website at:

[http://www.hkicpa.org.hk/file/media/section6\\_standards/standards/FinancialReporting/ed-pdf-2014/ed\\_bc.pdf](http://www.hkicpa.org.hk/file/media/section6_standards/standards/FinancialReporting/ed-pdf-2014/ed_bc.pdf)

As stated in the IASB's press release, accompanying the Request for Information, the IASB is seeking feedback on whether IFRS 3 *Business Combinations* provides information that is useful to users of financial statements, whether there are areas of the Standard that represent implementation challenges and whether unexpected costs have arisen when preparing, auditing or enforcing the requirements of the Standard.

The FRSC invites your input on the Request for Information which should be submitted in written form. To allow your input to be considered, in developing its response to the IASB, the FRSC requests your response to be received by the Institute on or before **30 April 2014**.

Comments may be sent by mail, fax or e-mail to:

Standard Setting Department  
Hong Kong Institute of Certified Public Accountants  
37<sup>th</sup> Floor, Wu Chung House  
213 Queen's Road East  
Wanchai, Hong Kong

Fax number (+852) 2865 6776  
E-mail: [commentletters@hkicpa.org.hk](mailto:commentletters@hkicpa.org.hk)

Comments will be acknowledged and may be made available for public review unless otherwise requested by the contributor.