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覆函請註明本處檔號

In reply please quote this ref. INS/TEC/13/11/ Pt XV

5 December 2014

來函檔號 Your ref.

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Hong Kong Institute of Certified Public Accountants
37th Floor, Wu Chung House
213 Queen's Road East
Wanchai, Hong Kong

(Attn: Mr Simon Riley, Acting Director, Standard Setting Department)

Dear Mr Riley,

Invitation to Comment on IASB Consultation Documents on
(i) Exposure Draft of Recognition of Deferred Tax Assets
for Unrealised Losses ('CD (1)'),
(ii) Discussion Paper of Reporting the Financial Effects
of Rate Regulation ('CD (2)') and
(iii) Exposure Draft of Measuring Quoted Investments in Subsidiaries,
Joint Ventures and Associates at Fair Value ('CD (3)')

I refer to your letter of 24 September 2014 inviting us to comment on the captioned consultation documents. We have already given our comments on CD (1) on 14 November 2014.

We have carefully studied CD (2) and CD (3) and have no further comments.

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

Yours sincerely,


(Tony Chan)

for Commissioner of Insurance

[(P)D/1-10049_HKICPA]