



公司註冊處
COMPANIES REGISTRY

香港金鐘道六十六號
金鐘道政府合署十五樓

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覆函請註明本處檔號：

In reply please quote this Ref.: CR/HQ/1/20/15/7 (III)

來函檔號 YOUR REF.:

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14 July 2014

Mr. Simon Riley
Acting Director, Standard Setting
Hong Kong Institute of Certified Public Accountants
37th Floor, Wu Chung House
213 Queen's Road East,
Wanchai,
Hong Kong

Dear Simon,

Invitation to Comment on IFAC's International Ethics Standards Board for Accountants (IESBA) Exposure Draft on Proposed Changes to Certain Provisions of the Code Addressing Non-assurance Services for Audit Clients

I refer to your letter dated 9 June 2014 in respect of the captioned matter.

As the proposed changes to the Code of Ethics for Professional Accountants are technical in nature relating to the provision of auditing or other services by professional accountants, we are not in a position to provide comments on them. If you wish to seek our comments from the perspective of any particular provision(s) of the new Companies Ordinance, Cap. 622, please identify the provision(s) so that we can reply to you further.

Unless I hear from you, I will assume that your letter is forwarded to us for information only.

Please note that this reply is made from the perspective of the new Companies Ordinance and does not represent the position of the Administration as a whole.

Yours sincerely,

(Mrs Christine Sit)
for Registrar of Companies

