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Fax No.:

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2511 7414

10 July 2023

By Email

Dear Sir/Madam,

**IFRS Interpretations Committee Tentative Agenda Decision
Merger between a Parent and Its Subsidiary in
Separate Financial Statements (IAS 27)**

Thank you for your email of 15 June 2023 inviting our comments on the tentative agenda decision issued by the IFRS Interpretations Committee (“the Committee”).

The Committee received a request about how a parent entity that prepares separate financial statements applying IAS 27 accounts for a merger with its subsidiary in its separate financial statements. Based on its findings, the Committee concluded that the matter described in the request does not have widespread effect. The Committee tentatively decided not to add a standard-setting project to the work plan. We respect the Committee’s decision. Insofar as tax administration is concerned, we have no comments on the decision.

We are grateful for the opportunity to provide our comments on the tentative agenda decision.

Yours faithfully,

(Ms CHAN Ut-chan)

for Commissioner of Inland Revenue