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Standard Setting Department
Hong Kong Institute of Certified Public Accountants
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Wanchai, Hong Kong

By Email

Dear Sir/Madam,

Invitation to Comment on Exposure Draft
Proposed Amendments to Accounting Guideline 5 (Revised)
Merger Accounting for Common Control Combinations

Thank you for your email of 26 February 2026 inviting our comments on the Exposure Draft ("the Exposure Draft") in respect of the proposed amendments to *Accounting Guideline 5 (Revised) Merger Accounting for Common Control Combinations* ("AG 5").

The purpose of the proposed amendments is to address the outstanding issues identified in the post-implementation review of AG 5. We generally support the proposed amendments which assist preparers in applying AG 5 with more clarity and alternative. Insofar as tax administration is concerned, we have no comments on the Exposure Draft and the questions posed therein.

We are grateful for the opportunity to provide our comments on the Exposure Draft.

Yours faithfully,

(KONG Siu-wai)
for Commissioner of Inland Revenue