

# The DTC Association

(The Hong Kong Association of Restricted Licence Banks and Deposit-taking Companies)

**存款公司公會** ( 香港有限制牌照銀行及接受存款公司公會 )

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27 May 2026

Standard Setting Department  
Hong Kong Institute of Certified Public Accountants  
37/F., Wu Chung House  
213 Queen's Road East, Hong Kong

Dear Sir / Madam,

**Invitation to comment on Proposed Amendments to Accounting Guideline 5 (Revised) Merger Accounting for Common Control Combinations**

Thank you for your email of 26 February 2026 (Thursday) consulting our Association members on the captioned subject.

We would like to let you know that our Association members have no comments on your captioned issue.

Thank you for your kind attention.

Yours Sincerely



Angelina Choy

Office Administrator