



THE  
**LAW SOCIETY**  
OF HONG KONG  
香港律師會

3/F WING ON HOUSE · 71 DES VOEUX ROAD  
CENTRAL · HONG KONG DX-009100 Central 1  
香港中環德輔道中71號  
永安集團大廈3字樓

TELEPHONE (電話): (852) 2846 0500  
FACSIMILE (傳真): (852) 2845 0387  
E-MAIL (電子郵件): sg@hklawsoc.org.hk  
WEBSITE (網頁): www.hklawsoc.org.hk

Our Ref : COM  
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6 August 2019

Ms. Christina Ng,  
Director, Standard Setting,  
Hong Kong Institute of  
Certified Public Accountants,  
37<sup>th</sup> Floor, Wu Chung House,  
213 Queen's Road East,  
Wanchai, Hong Kong

Dear Christina,

**Invitation to Comment on IASB Exposure Draft  
ED/2019/5 Deferred Tax related to Assets and Liabilities arising from a Single  
Transaction**

Thank you for writing to the President on the captioned matter on 26 July 2019.

As for the subject matter under consultation, I regret that it falls outside the terms of reference of the relevant committees of the Law Society.

If we could be of assistance in other matters, please let me know.

Yours sincerely,

Eileen Tam  
Assistant Director, Practitioners Affairs

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