



稅務局
香港灣仔告士打道 5 號
稅務大樓

INLAND REVENUE DEPARTMENT

REVENUE TOWER,
5 GLOUCESTER ROAD, WAN CHAI,
HONG KONG.

網址 Web site: www.ird.gov.hk

來函請寄「香港郵政總局郵箱 132 號稅務局局長收」

ALL CORRESPONDENCE SHOULD BE ADDRESSED TO:—

COMMISSIONER OF INLAND REVENUE,
G.P.O. BOX 132, HONG KONG.

來函編號：

Your Ref.: C/FRSC

來函請敘明本局檔案號碼

IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

檔案號碼：
File No.: HQ502/141 Pt.30

Mr Chris Joy
Executive Director, Standards and Regulation
Hong Kong Institute of
Certified Public Accountants
37/F, Wu Chung House
213 Queen's Road East
Wanchai, Hong Kong

電話：
Tel. No.: 2594 5013
傳真：
Fax No.: 2511 7414
電郵：
E-mail:
發出日期：
Date of Issue: 30 November 2020

Dear Mr Joy,

IFRS Foundation Consultation Paper on Sustainability Reporting

Thank you for your letter dated 7 October 2020 inviting our comments on the Consultation Paper on Sustainability Reporting (“the Consultation Paper”) published by the IFRS Foundation (“the Foundation”).

Sustainability reporting, which mainly focuses on disclosure of information related to environmental, social and governance matters, is continuing to increase in importance. The Consultation Paper seeks inputs on the need for global sustainability reporting standards and sets out possible ways the Foundation might contribute to the development of such standards.

We broadly support the development of a global set of internationally recognised sustainability reporting standards, which can enhance the consistency and comparability in sustainability reporting. We appreciate the Foundation’s efforts in exploring the possible ways to effectively develop such standards. Insofar as tax administration is concerned, we have no comment on the Consultation Paper. We are grateful for the opportunity to provide our comments on the Consultation Paper.

Yours sincerely,

(Miss LAU Kin Rosina)

for Commissioner of Inland Revenue