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OF HONG KONG
香港律師會

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29 April 2020

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

BY POST

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→ SSD

Dear Chris,

**Invitation to Comment on IASB Exposure Draft
ED/2020/2 Covid-19-Related Rent Concessions
(Proposed amendment to IFRS 16)**

Thank you for writing to the President on the captioned matter on 27 April 2020.

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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