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本函檔號 OUR REF.: ACCT/4/1 (2019)
來函檔號 YOUR REF.: C/FRSC

15 May 2020

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

Dear Mr Joy,

Invitation to Comment on IASB Exposure Draft
ED/2020/3 Classification of Liabilities as Current or Non-current –
Deferral of Effective Date (Proposed amendment to IAS 1)

I refer to your letter dated 6 May 2020 to the Permanent Secretary for Financial Services and the Treasury (Financial Services).

We welcome HKICPA's efforts in launching local consultation on the captioned Exposure Draft. We understand that it is your established practice to consult all relevant stakeholders and regulators on such proposals.

We trust that you will continue to engage your members and relevant stakeholders so that they are kept informed of the latest developments and can offer their comments.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'G. Chan'.

(Miss Gillian Chan)

for Secretary for Financial Services and the Treasury