



稅務局
香港灣仔告士打道5號
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來函編號：
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IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

檔案號碼：
File No.: HQ 502/141 Pt. 30

Mr Chris Joy
Executive Director, Standards and Regulation
Hong Kong Institute of
Certified Public Accountants
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Wanchai, Hong Kong

INLAND REVENUE DEPARTMENT

REVENUE TOWER,
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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.

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發出日期： 25 May 2020
Date of Issue:

9/28/5. → SSD

Dear Mr Joy,

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

Thank you for your letter dated 6 May 2020 inviting our comments on the captioned Exposure Draft (“the Exposure Draft”) issued by the International Accounting Standards Board (“IASB”) in respect of the proposed one-year deferral of effective date of amendments to IAS 1 *Classification of Liabilities as Current or Non-current*.

In response to the covid-19 pandemic, the IASB proposes that the effective date of amendments to IAS 1 is deferred by one year to annual reporting periods beginning on or after 1 January 2023. The IASB is not proposing any other changes to the amendments.

We welcome the IASB's proposed deferral of effective date so as to provide companies with more time to implement any classification changes resulting from the amendments to IAS 1. Insofar as tax administration is concerned, we have no comments on the Exposure Draft.

We are grateful for the opportunity to provide you with our comments on the Exposure Draft.

Yours sincerely,

(HUI Chiu-po)

for Commissioner of Inland Revenue

IR 678(1) (9/2018)

就本信件的要求及於本局處理你的申請／要求／通知的過程中提供個人資料屬自願性質。然而，如果你未能提供充分資料，本局可能無法處理你的申請／要求／通知。本局會把你提供的資料，用於施行本局專責執行的法例。本局並可在法律授權或准許的情況下，向任何其他人士或機構披露／轉移該等資料的任何或全部內容。你有權要求查閱及改正你的個人資料，但屬《個人資料（私隱）條例》豁免披露的情況除外。如欲查閱或改正個人資料，請致函評稅主任（地址為香港郵政總局郵箱 132 號），同時請註明你於本局的檔案號碼。

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