



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](http://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.

電話： 2594 6708  
Tel. No.:  
傳真： 2511 7414  
Fax No.:  
電郵： [ym\\_to@ird.gov.hk](mailto:ym_to@ird.gov.hk)  
E-mail:  
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檔案號碼： HQ502/141 Pt.30

File No.:

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,

**IAASB Discussion Paper**

***Fraud and Going Concern in an Audit of Financial Statements:  
Exploring the Differences between Public Perceptions About the Role of the  
Auditor and the Auditor's Responsibilities in a Financial Statement Audit***

Thank you for your letter dated 24 September 2020 inviting our comments on the captioned Discussion Paper issued by the International Auditing and Assurance Standards Board (IAASB).

We generally support the IAASB's initiatives to address issues and challenges related to fraud and going concern in audits of financial statements in view of the changing external reporting environment. Insofar as tax administration is concerned, we have no comments on the questions and other matters raised in the Discussion Paper.

We are grateful for the opportunity to provide our comments on the Discussion Paper.

Yours sincerely,

(Ms TO Yee-man)

for Commissioner of Inland Revenue