

香港特別行政區政府
財經事務及庫務局
財經事務科
香港金鐘道六十六號
金鐘道政府合署十五樓



FINANCIAL SERVICES BRANCH
FINANCIAL SERVICES AND
THE TREASURY BUREAU
GOVERNMENT OF THE HONG KONG
SPECIAL ADMINISTRATIVE REGION

15TH FLOOR
QUEENSWAY GOVERNMENT OFFICES
66 QUEENSWAY
HONG KONG

電話 TEL.: 2528 9156
圖文傳真 FAX.: 2869 4195
本函檔號 OUR REF.: ACCT/4/1 (2020)
來函檔號 YOUR REF.: C/FRSC

5 January 2021

Ms Cecilia Kwei
Director, Standard Setting
Hong Kong Institute of Certified Public Accountants
37/F, Wu Chung House
213 Queen's Road East
Wanchai, Hong Kong

Dear Ms Kwei,

**Invitation to Comment on IASB Exposure Draft
ED/2020/4 *Lease Liability in a Sale and Leaseback*
(Proposed amendment to IFRS 16)**

I refer to your letter dated 21 December 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 be 'Gillian Chan'.

(Miss Gillian Chan)

for Secretary for Financial Services and the Treasury