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INLAND REVENUE DEPARTMENT

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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.

來函編號：

Your Ref.: C/FRSC

來函請敘明本局檔案號碼

IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

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File No.: DADGR 1-80/47

Ms Cecilia Kwei
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Dear Ms Kwei,

**IFRS Foundation Exposure Draft
Proposed Targeted Amendments to the IFRS Foundation Constitution to
Accommodate an International Sustainability Standards Board to
Set IFRS Sustainability Standards**

Thank you for your letter dated 4 May 2021 inviting our comments on the Exposure Draft on Proposed Targeted Amendments to the IFRS Foundation Constitution to Accommodate an International Sustainability Standards Board to Set IFRS Sustainability Standards (“the Exposure Draft”) published by the IFRS Foundation (“the Foundation”).

In September 2020, the Foundation published a Consultation Paper on Sustainability Reporting (“the Consultation Paper”) to assess the demand for global sustainability reporting standards in general and to consult on how the Foundation should respond to the demand. The responses to the Consultation Paper reflected that there was indeed an urgent need for global sustainability reporting standards. There was broad agreement among the respondents that the Foundation should play a leading role in the development of such standards. The Exposure Draft seeks feedback on the proposed amendments to the Foundation’s Constitution to accommodate the potential formation and operation of a new International Sustainability Standards Board.

We appreciate the Foundation’s efforts in proposing amendments to its Constitution to facilitate the effective development of the sustainability reporting standards. Insofar as tax administration is concerned, we have no comment on the Exposure Draft. We are grateful for the opportunity to provide our comments on the Exposure Draft.

Yours sincerely,

(Miss LAU Kin Rosina)

for Commissioner of Inland Revenue

IR 678(1) (9/2018)

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