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檔案號碼：

File No.: DADGR 1-80/47/Pt.1

Ms Cecilia Kwei

Director, Standard Setting

Hong Kong Institute of Certified Public Accountants

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Wanchai, Hong Kong

## 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,  
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Dear Ms Kwei,

### IASB Request for Information Third Agenda Consultation

Thank you for your letter dated 1 April 2021 inviting our comments on the IASB Request for Information - Third Agenda Consultation.

The International Accounting Standards Board (IASB) is seeking public views on its strategic direction and balance of its activities, the criteria for assessing the priority of financial reporting issues, and new financial reporting issues that could be given priority. The request for information will help the IASB in determining its future work programme. We support IASB's approach in planning its work. Insofar as tax administration is concerned, we have no comments on the request.

We are grateful for the opportunity to provide our comments on the Request for Information.

Yours sincerely,

(Ms CHAN Ut-chan)

for Commissioner of Inland Revenue