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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

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IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

檔案號碼： HQ502/141 Pt.30  
File No.:

Ms Cecilia Kwei  
Director, Standard Setting Department  
Hong Kong Institute of Certified Public Accountants  
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發出日期： 12 July 2021  
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Dear Ms Kwei,

**IFRS Interpretations Committee Tentative Agenda Decisions**

Thank you for your letter dated 23 June 2021 inviting our comments on the tentative agenda decisions (Decisions) issued by the IFRS Interpretations Committee (Committee).

In the Decisions, the Committee addressed the questions raised in the two requests by applying the existing accounting standards to the specific facts of each request and explained why a standard-setting project should not be added to the work plan. Insofar as tax administration is concerned, we have no comments on the Decisions.

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

Yours sincerely,



(Ms TO Yee-man)

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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