



THE

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7 April 2022

Standard Setting Department,  
Hong Kong Institute of  
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Dear Sirs,

**Invitation to Comment on IESBA Exposure Draft, Proposed  
Technology-related Revisions to the International Code of Ethics for  
Professional Accountants (including International Independence Standards)**

Thank you for your email on 28 February 2022.

As for the subject matter under consultation, I regret that it falls outside the terms of reference of the relevant committees of the Law Society.

If we could be of assistance in other matters, please let me know.

Yours sincerely,

Eileen Tam  
Assistant Director, Practitioners Affairs

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