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COMMISSIONER OF INLAND REVENUE,
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By Email

Dear Sir/Madam,

**Invitation to Comment on
International Auditing and Assurance Standard Board's ("IAASB") Exposure Draft
The IAASB's Proposed Part 10, Audits of Group Financial Statements of the Proposed
IAS for Audits of Financial Statements of Less Complex Entities**

Thank you for your email of 1 February 2023 inviting our comments on the above Exposure Draft.

The Proposed Part 10 sets out the special considerations that apply to an audit of group financial statements. This Part is intended to form part of the proposed International Standard on Auditing for Audits of Financial Statements of Less Complex Entities when finalized. Insofar as tax administration is concerned, we have no comments on the Exposure Draft and the questions posed therein.

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

Yours faithfully,

(Ms CHAN Ut-chan)

for Commissioner of Inland Revenue