From: FSB Enquiry/FSB
To: P.T. Comment Letter

Subject: Re: Invitation to Comment on IASB Request for Information: Post-Implementation Review of IFRS 15

Revenue from Contracts with Customers

Date: Monday, 3 July 2023 6:55:46 pm

Attachments: image001.png

image002.png image003.png image004.png

Dear Sir/Madam,

I refer to your email dated 30 June 2023 to the Financial Services and the Treasury Bureau. We welcome HKICPA's efforts in launching local consultation on the captioned Request for Information. We understand that it is your established practice to consult all relevant stakeholders and regulators on such proposals.

We trust that you will continue to engage your members and relevant stakeholders so that they are kept informed of the latest developments and can offer their comments.

Financial Services Branch 財經事務科

Financial Services and the Treasury Bureau 財經事務及庫務局

The Government of the Hong Kong Special Administrative Region 香港特別行政區政府

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From: P.T. Comment Letter < commentletters@hkicpa.org.hk >

Sent: Friday, June 30, 2023 4:48 PM

Subject: Invitation to Comment on IASB Request for Information: Post-Implementation Review

of IFRS 15 Revenue from Contracts with Customers

Dear Sir/Madam.

Invitation to Comment on IASB Request for Information: Post-Implementation Review of IFRS 15 Revenue from Contracts with Customers

We are writing to seek your organization's comments on the captioned Request for Information.

The full Request for Information can be accessed on the HKICPA website at:

https://www.hkicpa.org.hk/en/Standards-setting/Standards/Open-for-comment-documents/fred

We would be grateful for your comments on the Request for Information by <u>18 September</u> <u>2023</u>.

Thank you.

Yours faithfully,

Standard Setting Department

Hong Kong Institute of Certified Public Accountants

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