

From: [HKFRS17](#)
To: [P.T. Comment Letter](#)
Cc: [Tony Chan](#); [Kay SZETO](#); [Bill Li](#)
Subject: RE: Invitation to Comment on IASB Request for Information: Post-Implementation Review of IFRS 15 Revenue from Contracts with Customers
Date: Monday, 18 September 2023 6:26:35 pm

Dear Standard Setting Department of Hong Kong Institute of Certified Public Accountants,

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

I refer to your letter of 30 June 2023 inviting us to comment on the captioned consultation document.

We have carefully studied the consultation document and have no comments with respect to insurance perspective.

Thank you for giving us the opportunity to comment on the consultation document.

Yours faithfully,

Tony Chan

Associate Director

Policy and Development Division

Insurance Authority

From: P.T. Comment Letter
Sent: Friday, 30 June, 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 **18 September 2023**.

Thank you.

Yours faithfully,

Standard Setting Department

Hong Kong Institute of Certified Public Accountants

CPA: *The Success Ingredient*

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