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By Email

Dear Sir/Madam,

**Invitation to Comment on IAASB Exposure Draft
Proposed International Standard on Auditing (ISA) 500 (Revised), *Audit Evidence*
and Proposed Conforming and Consequential Amendments to Other ISAs**

Thank you for your email of 28 October 2022 inviting our comments on the Exposure Draft.

The International Auditing and Assurance Standards Board has approved a project proposal to update ISA 500. The proposed ISA 500 (Revised) provides a reference framework for auditors when making judgements about audit evidence throughout the audit. Insofar as tax administration is concerned, we have no comments on the Exposure Draft.

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