

The DTC Association

(The Hong Kong Association of Restricted Licence Banks and Deposit-taking Companies)

存款公司公會 (香港有限制牌照銀行及接受存款公司公會)

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23 June 2023

Standard Setting Department

Hong Kong Institute of Certified Public Accountants

37/F., Wu Chung House

213 Queen's Road East, Hong Kong

Dear Sir / Madam,

Invitation to Comment on IASB Exposure Draft International Tax Reform—Pillar Two Model Rules—Proposed Amendments to the IFRS for SMEs Standard

Thank you for your email of 2 June, 2023 (Friday) consulting our Association members on the captioned subject.

We would like to let you know that our Association members have no comments on your captioned issue.

Thank you for your kind attention.

Yours Sincerely



Angelina Choy

Secretary & Administrative Assistant