

From: [info](#) on behalf of [HKAB](#)
To: [P.T. Comment Letter](#)
Subject: Re: Invitation to Comment on IASB Exposure Draft International Tax Reform-Pillar Two Model Rules-Proposed Amendments to the IFRS for SMEs Standard
Date: Friday, 23 June 2023 6:23:27 pm

Dear Ms. Kwei,

Thank you for your email dated 2 June 2023 inviting the Association's comments on the captioned IASB Exposure Draft. We have no additional comments to raise at this stage.

If you have any questions, please contact our Assistant General Manager Mr Ryan Zhou (email: ryanzhou@hkab.org.hk / tel: 2567 1363) or Business Executive Mr Brian Lau (email: brianlau@hkab.org.hk / tel: 2526 8877).

Best regards

Alieza Chan
Secretary

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From: "P.T. Comment Letter"
To: Undisclosed recipients;;
Date: 06/02/2023 02:28 PM
Subject: Invitation to Comment on IASB Exposure Draft International Tax Reform-Pillar Two Model Rules-Proposed Amendments to the IFRS for SMEs Standard

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*

We are writing to seek your organization's comments on the captioned Exposure Draft.

The full Exposure Draft 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 Exposure Draft by **23 June 2023**.

Thank you.

Yours faithfully,

Standard Setting Department

Hong Kong Institute of Certified Public Accountants

CPA: *The Success Ingredient*