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INLAND REVENUE DEPARTMENT

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來函請寄「香港郵政總局郵箱132號稅務局局長收」

ALL CORRESPONDENCE SHOULD BE ADDRESSED TO:—

COMMISSIONER OF INLAND REVENUE,
G.P.O. BOX 132, HONG KONG.

來函編號：

Your Ref.:

來函請敘明本局檔案號碼

IN ANY COMMUNICATION PLEASE QUOTE OUR FILE NO.

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Standard Setting Department

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By Email

Dear Sir/Madam,

**Invitation to Comment on IASB Request for Information
Post-implementation Review of IFRS 9—Impairment**

Thank you for your email of 1 June 2023 inviting our comments on the IASB Request for Information: Post-implementation Review of IFRS 9 - Impairment.

The Request for Information seeks feedback on the impairment requirements of IFRS 9 and related matters. We generally support the post-implementation review exercise which can help the International Accounting Standards Board assess the effects of a new Standard. Insofar as tax administration is concerned, we have no comments on the questions posed in the Request for Information.

We are grateful for the opportunity to provide our comments on the Request for Information.

Yours faithfully,

(Ms CHAN Ut-chan)

for Commissioner of Inland Revenue