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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：

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**By Email**

Dear Sir/Madam,

**Invitation to Comment on  
International Ethics Standards Board for Accountants (IESBA) Exposure Draft,  
Proposed Revisions to the Code Addressing Tax Planning and Related Services**

Thank you for your email of 28 February 2023 inviting our comments on the IESBA Exposure Draft.

The proposed revisions in the IESBA Exposure Draft are to respond to public interest concerns about tax avoidance and the role played by consultants, including professional tax advisers. The proposals strengthen the ethical expectations for professional accountants in business and in public practice when performing tax planning activities for employing organizations or providing tax planning services to clients, respectively. Insofar as tax administration is concerned, we have no comments on the IESBA Exposure Draft. That said, we expect all taxpayers to pay their fair share of tax and will tackle any artificial transaction that serves little or no purpose, other than for avoidance of tax.

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

IR 678(1) (6/2022)

就本信件的要求及於本局處理你的申請／要求／通知的過程中提供個人資料屬自願性質。然而，如你未能提供充分資料，本局可能無法處理你的申請／要求／通知。本局會把你提供的資料，用於施行本局專責執行的法例。本局並可在法律授權或准許的情況下，向任何其他人士或機構披露／轉移該等資料的任何或全部內容。你有權要求查閱及改正你的個人資料，但屬《個人資料（私隱）條例》豁免披露的情況除外。如欲查閱或改正個人資料，請致函評稅主任（地址為香港郵政總局郵箱 132 號），同時請註明你於本局的檔案號碼。

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