From: hkicpa ia

To: P.T. Comment Letter

Subject: RE: Invitation to Comment on International Ethics Standards Board for Accountants (IESBA) Exposure Draft,

Proposed Revisions to the Code Addressing Tax Planning and Related Services

Date: Tuesday, 18 April 2023 5:06:33 pm

Dear Standard Setting Department of Hong Kong Institute of Certified Public Accountants,

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

I refer to your letter of 28 February 2023 inviting us to comment on the captioned consultation document.

We have carefully studied the Exposure Draft and have no comments.

Thank you for giving us the opportunity to comment on the consultation document.

Yours faithfully,

Tony Chan

Associate Director

Policy and Development Division

Insurance Authority

From: P.T. Comment Letter < commentletters@hkicpa.org.hk>

Sent: Tuesday, 28 February, 2023 11:42 AM

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

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*

We are writing to seek your organization's comments on the IESBA 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/Code-of-Ethics

We would be grateful for your comments on the Exposure Draft by 18 April 2023.

Thank you.

Yours faithfully, Standard Setting Department Hong Kong Institute of Certified Public Accountants CPA: The Success Ingredient

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