稅務局
香港九龍啟德協調道5號
稅務中心

INLAND REVENUE DEPARTMENT
INLAND REVENUE CENTRE,
5 CONCORDE ROAD, KAI TAK,
KOWLOON, HONG KONG.
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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.

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File No.: DADGR 1-80/47/Pt.5

Standard Setting Department
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發出日期：
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By Email Only

Dear Sir/Madam,

Invitation to Comment on the IASB Request for Information
Post-implementation Review of IFRS 16 Leases

Thank you for your email of 20 June 2025 inviting our comments on the IASB's request for information regarding the post-implementation review of IFRS 16 *Leases*.

IFRS 16 (HKFRS 16 equivalent) introduces a single lessee accounting model and requires a lessee to recognise assets and liabilities for all leases in its statement of financial position. As reiterated in the previous annual meetings with the Hong Kong Institute of Certified Public Accountants ("the HKICPA"), the implementation of HKFRS 16 should have no effect on the operation of sections 16 and 17 of the Inland Revenue Ordinance (Cap. 112). We therefore have no comments on the IASB's request for information and the questions posted therein.

We would like to thank the HKICPA again for inviting us to comment on the matter.

Yours faithfully,

(CHING Wa-kong)
for Commissioner of Inland Revenue

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