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檔案號碼： DADGR 1-80/47/Pt.5
File No.:

Standard Setting Department
Hong Kong Institute of Certified Public Accountants
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INLAND REVENUE DEPARTMENT

INLAND REVENUE CENTRE,
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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,
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發出日期： 30 September 2025
Date of Issue:

By Email

Dear Sir/Madam,

**Invitation to Comment on the ISSB Exposure Drafts
Proposed Amendments to the SASB Standards and
Proposed Amendments to the Industry-based Guidance on Implementing IFRS S2**

Thank you for your email of 7 July 2025 inviting our comments on the Exposure Drafts (“the Exposure Drafts”) issued by ISSB in respect of the proposed amendments to the SASB Standards and the Industry-based Guidance on Implementing IFRS S2.

The purpose of the proposed amendments is to provide timely support to entities applying the ISSB Standards and to enhance the decision-usefulness of information provided to investors. We support the proposed amendments which help the implementation of the ISSB Standards and also benefit the entities that apply the SASB Standards on a voluntary basis. Insofar as tax administration is concerned, we have no comments on the Exposure Drafts and the questions posed therein.

We are grateful for the opportunity to provide our comments on the Exposure Draft.

Yours faithfully,


(KONG Siu-wai)

for Commissioner of Inland Revenue