



稅務局
香港九龍啟德協調道5號
稅務中心

INLAND REVENUE DEPARTMENT

INLAND REVENUE CENTRE,
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網址 Web site: www.ird.gov.hk

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.

檔案號碼：

File No.:

DADGR 1-80/47/Pt.5

Standard Setting Department
Hong Kong Institute of Certified Public Accountants
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發出日期： 13 April 2026

Date of Issue:

By Email

Dear Sir/Madam,

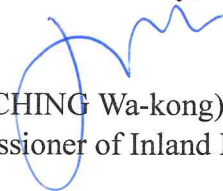
**Invitation to comment on the IAASB and the IESBA's Joint
Stakeholder Survey to Shape the 2028–2031 Strategies (“Joint Survey”)**

Thank you for your email of 23 January 2026 inviting our comments on the Joint Survey.

Since the Joint Survey has no implications for taxation, we do not have any comments on the survey or the questions raised therein.

We would like to once again express our appreciation for your invitation.

Yours faithfully,


(CHING Wa-kong)
for Commissioner of Inland Revenue