



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.

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.

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Standard Setting Department
Hong Kong Institute of Certified Public Accountants
37/F., Wu Chung House
213 Queen's Road East
Hong Kong

電話：2594 5121

Tel. No.:

傳真：

2511 7414

Fax No.:

電郵：

E-mail:

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By Email

Dear Sir/Madam,

**Invitation to Comment on
the International Auditing and Assurance Standards Board's
Post-implementation Review of International Standard on Auditing
("ISA") 540 (Revised), Auditing Accounting Estimates and Related Disclosures
Public Consultation Survey ("Survey")**

Thank you for your email of 24 February 2026 inviting our comments on the Survey.

We appreciate that ISA 540 (Revised) was designed to enhance audit quality, particularly in relation to accounting estimates and related disclosures. The Survey aims to assess whether ISA 540 (Revised) has achieved its intended objective and determine what actions are required to address matters raised by respondents. Insofar as taxation is concerned, we have no comments on the Survey or its questions.

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

Yours faithfully,

(CHING Wa-kong)

for Commissioner of Inland Revenue