



稅務局  
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稅務中心

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

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**By Email**

Dear Sir/Madam,

**Invitation to Comment on the IESBA's Surveys  
for Post-Implementation Reviews of  
NOCLAR Standard and the Restructured Code**

Thank you for your email of 8 April 2026 inviting our comments on the Surveys (“the Surveys”) issued by IESBA in respect of Post Implementation Reviews of NOCLAR Standard and the Restructured Code.

Since the Surveys have no implications for taxation, we do not have any comments on the Surveys or the questions posed therein.

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

Yours faithfully,

  
( KONG Siu-wai )

for Commissioner of Inland Revenue