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.

檔案號碼：
File No.: DADGR 1-80/47/Pt.5

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

電 話：
Tel. No.: 2594 5121
傳 真：
Fax No.: 2511 7414
電 郵：
E-mail:

發出日期：
Date of Issue: 6 October 2026

By Email

Dear Sir/Madam,

Invitation to comment on the International Auditing and Assurance Standards Board ("IAASB") Exposure Draft: Proposed International Standard on Auditing for Audits of Financial Statements of Less Complex Entities (Revised) ("ISA for LCE")

Thank you for your email of 24 July 2026 inviting our comments on the Exposure Draft.

The IAASB proposes certain revisions to the ISA for LCE following the changes to the underlying ISAs on fraud and going concern, etc. While we appreciate the IAASB's efforts to maintain a standalone standard for LCE that balances audit quality and proportionality, we have no comments on the Exposure Draft from a taxation perspective.

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

Yours faithfully,

(CHING Wa-kong)
for Commissioner of Inland Revenue

就本信件的要求及於本局處理你的申請／要求／通知的過程中提供個人資料屬自願性質。然而，如你未能提供充分資料，本局可能無法處理你的申請／要求／通知。本局會把你提供的資料，用於施行本局專責執行的法例。本局並可在法律授權或准許的情況下，向任何其他人士或機構披露／轉移該等資料的任何或全部內容。你有權要求查閱及改正你的個人資料，但屬《個人資料（私隱）條例》豁免披露的情況除外。如欲查閱或改正個人資料，請致函評稅主任(地址為香港郵政總局郵箱 132 號)，同時請註明你於本局的檔案號碼。

The provision of personal data required by this letter and during the processing of your application/request/notification is voluntary. However, if you do not provide sufficient information, the Department may not be able to process your application/request/notification. The Department will use the information provided by you for the purposes of the Ordinances administered by it and may disclose/transfer any or all of such information to any other parties provided that the disclosure/transfer is authorized or permitted by law. Except where there is an exemption provided under the Personal Data (Privacy) Ordinance, you have the right to request access to and correction of your personal data. You should send such request in writing to the Assessor at G.P.O. Box 132, Hong Kong and quote your file number in this Department.