稅務局
香港九龍啟德協調道5號
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INLAND REVENUE DEPARTMENT
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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」
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COMMISSIONER OF INLAND REVENUE,
G.P.O. BOX 132, HONG KONG.

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Standard Setting Department
Hong Kong Institute of Certified Public Accountants
37th Floor, Wu Chung House
213 Queen's Road East
Wanchai, Hong Kong

By Email

Dear Sir/Madam,

Invitation to Comment on the ISSB Exposure Draft
Proposed amendments to the SASB Standards and
IFRS S2 Industry-based Guidance

Thank you for your email of 30 March 2026 inviting our comments on the Exposure Draft ("the Exposure Draft") issued by ISSB in respect of the proposed amendments to the SASB Standards and IFRS S2 Industry-based Guidance.

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 Draft 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