



19 January 2005

To: HKICPA members  
All other interested parties

## Draft Interpretation 24 Revenue – Pre-Completion Contracts for the Sale of Development Properties

*Comments to be received by 25 February 2005*

*Issued by the Council,  
Hong Kong Institute of Certified Public Accountants*

The Hong Kong Institute of Certified Public Accountants' Council (Council) has issued Draft Interpretation 24 *Revenue – Pre-Completion Contracts for the Sale of Development Properties*.

The Council invites comments on the Draft Interpretation from any interested party and would like to hear from both those who do agree and those who do not agree with the proposals contained in the Draft Interpretation. Comments should be supported by specific reasoning and should preferably be submitted in written form.

Comments are requested to be received by **25 February 2005** and may be sent by mail, fax or e-mail to:

Standards and Technical Department  
Hong Kong Institute of Certified Public Accountants  
4th floor Tower Two, Lippo Centre  
89 Queensway  
Hong Kong

Fax number (+852) 2865 6776  
E-mail: [commentletters@hki CPA.org.hk](mailto:commentletters@hki CPA.org.hk)

Comments will be acknowledged and may be made available for public review unless otherwise requested by the contributor.