

**From:** [FSB Enquiry/FSB](#)  
**To:** [P.T. Comment Letter](#)  
**Subject:** Re: Invitation to Comment on IFRS Interpretations Committee Tentative Agenda Decisions  
**Date:** Friday, 24 March 2023 4:40:53 pm  
**Attachments:** [image001.png](#)  
[image002.png](#)  
[image003.png](#)  
[image004.png](#)

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Dear Sir/Madam,

I refer to your email dated 23 March 2023 to the Financial Services and the Treasury Bureau.

We welcome HKICPA's efforts in launching local consultation on the captioned Tentative Agenda Decisions. We understand that it is your established practice to consult all relevant stakeholders and regulators on such proposals.

We trust that you will continue to engage your members and relevant stakeholders so that they are kept informed of the latest developments and can offer their comments.

Financial Services Branch 財經事務科  
Financial Services and the Treasury Bureau 財經事務及庫務局  
The Government of the Hong Kong Special Administrative Region 香港特別行政區政府  
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**From:** P.T. Comment Letter <[commentletters@hki CPA.org.hk](mailto:commentletters@hki CPA.org.hk)>  
**Sent:** Thursday, March 23, 2023 11:44 AM  
**Subject:** Invitation to Comment on IFRS Interpretations Committee Tentative Agenda Decisions

Dear Sir/Madam,

## **Invitation to Comment on IFRS Interpretations Committee Tentative Agenda Decisions**

We are writing to seek your organization's comments on the following IFRS Interpretations Committee Tentative Agenda Decisions (TADs).

- [Guarantee over a Derivative Contract \(IFRS 9\)](#)
- [Premiums Receivable from an Intermediary \(IFRS 17 and IFRS 9\)](#)
- [Homes and Home Loans Provided to Employees](#)

Invitation to Comment and the respective tentative agenda decision can be accessed on

the HKICPA website at:

<https://www.hkicpa.org.hk/en/Standards-setting/Standards/Open-for-comment-documents/fred>

We would be grateful for your comments on the TADs by **24 April 2023**.

Thank you.

Yours faithfully,  
Standard Setting Department  
Hong Kong Institute of Certified Public Accountants  
**CPA**: *The Success Ingredient*