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Standard Setting Department

Hong Kong Institute of Certified Public Accountants

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ALL CORRESPONDENCE SHOULD BE ADDRESSED TO:—

COMMISSIONER OF INLAND REVENUE,
G.P.O. BOX 132, HONG KONG.

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2511 7414

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By Email

Dear Sir/Madam,

**Invitation to Comment on ISSB Exposure Draft
Methodology for Enhancing the International Applicability of the
SASB Standards and SASB Standards Taxonomy Updates**

Thank you for your email of 12 May 2023 inviting our comments on the ISSB Exposure Draft.

The Exposure Draft sets out the methodology proposed by the International Sustainability Standards Board for amending the SASB Standards metrics to enhance their international applicability. The Exposure Draft also includes the proposed approach for updating the digital SASB Standards Taxonomy to reflect amendments made to the SASB Standards. The proposed methodology will allow the SASB Standards Taxonomy to be updated to align with all amendments to the SASB Standards. We generally support the amendments which can help enhance the international applicability of the SASB Standards. 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,


(Ms CHAN Ut-chan)

for Commissioner of Inland Revenue

IR 678(1) (6/2022)

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