



MEMBERS' HANDBOOK

Update No. 286

(Issued 6 February 2023)

This Update relates to the publication of the revised *Preface to Hong Kong Financial Reporting Standards* (Preface). The Preface is updated for editorial corrections.

Document Reference and Title

Instructions

VOLUME II

[Contents of Volume II](#)

Discard existing Contents of Volume II and replace with the revised Contents of Volume II.

Section 1: Effective for accounting periods beginning on or after 1 January 2022

PREFACE AND FRAMEWORK

[Preface to Hong Kong Financial Reporting Standards](#)

Discard existing Preface and replace it with the updated Preface.