

**CPA Canada handbook – accounting, part I  
highlight summary no. I.55  
December 2019**

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(Note: Any changes to previously issued standards are identified in the effective date guidance in each affected standard.)

**IFRS 9 Non-authoritative Material**

The Amendments to the Basis for Conclusions issued by the International Accounting Standards Board in September 2019 that accompany, but are not part of, IFRS 9 *Financial Instruments* have been added.

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