

**CPA Canada handbook – accounting, part I
highlight summary no. I.47
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(Note: Any changes to previously issued standards are identified in the effective date guidance in each affected standard.)

IFRS 17 Non-authoritative Material

The Basis for Conclusions and Illustrative Examples issued by the International Accounting Standards Board in May 2017 that accompany, but are not part of, IFRS 17 *Insurance Contracts* have been added.

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