

## CPA Canada handbook – accounting, part I

### highlight summary no. I.47

### June 2018

---

(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.

---

[Terms and Conditions and Privacy Policy](#)

[Help desk: Mon-Fri, 9am-5pm ET 1-866-256-6842](#) [Contact Us](#) [Quick Reference Guide](#)

© 2001-2025, Knotia Canada Limited Partnership All rights reserved.