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At the time, the IASB stated that it would adopt the body of standards issued by the Board of the International Accounting Standards Committee (which would continue to be designated 'International Accounting Standards' [1]), but any new standards would be published in a series called International Financial Reporting Standards (IFRS) [2].

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International Financial Reporting Standards

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IFRS 17 Insurance Contracts was issued by the International Accounting Standards Board (Board) on 18 May 2017. The Board has been undertaking a number of activities to support implementation of the Standard, and has established a Transition Resource Group. The Board published some amendments to IFRS 17, including a deferral of the effective date of IFRS 17 by two years so that entities are ...

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