



Insurance Advisory Panel (IAP)

Submission form for potential implementation question on HKFRS/IFRS 17

Submission date	Click here to enter a date.
Name	Click here to enter text.
Title	Click here to enter text.
Organisation	Click here to enter text.
Address	Click here to enter text.
Telephone	Click here to enter text.
Email address	Click here to enter text.

Note: the above information will not be disclosed publicly, in meeting papers or to IAP members unless you instruct us to. This information is necessary just in case project staff requires more information from submitters.

All information provided in this form will only be used for the purpose of the administration of your submission. The provision of the personal data by means of this form is voluntary. However, insufficient information may result in an inability to process your submission. Data collected may be accessible by the Institute's officers, persons or committees processing the submission and related matters. In addition, the Institute may use the collected data for statistical research and analysis and for other uses internally.

Please visit our website for more details about our policy on handling personal information and refer to the Institute's privacy policy on its website at: <http://www.hkicpa.org.hk/en/Tools/Privacy-policy>

Potential implementation question

The question must include: what the question is; the background to the question; and why it is being asked (for example, does the question arise because it is unclear how to apply a specific requirement in the standard, or there is an inconsistency within the standard or with other HKFRS/IFRS standards, or the requirements of the standard is impracticable, etc)

Click here to enter text.

Paragraph of HKFRS/IFRS 17 Insurance Contracts

Click here to enter text.

Analysis of the question

The analysis of the question should include a detailed description of the different ways the HKFRS/IFRS 17 may be applied, resulting in possible diversity in practice

Click here to enter text.

In addition to this form, attachments (such as memos) may be included with the submission. Please do not include any confidential information in your submission.

The question asked, paragraph reference, and analysis and relevant information from attachments will be made available on HKICPA website to assist other insurers with implementation. Meeting discussion summaries will also be published on HKICPA website.

Email the completed form (including any attachments) to: insurance@hkicpa.org.hk