



**MEETING OF THE HONG KONG INSURANCE IMPLEMENTATION
SUPPORT GROUP**

Date: 27 November 2020

Time: 2:30pm – 6:00pm

Venue: 37th Wu Chung House, 213 Queen's Road East, Wan Chai

Item	Agenda	Paper	Time
1	Opening remarks	-	10 min
2	Submission: Should the change in credit risk on collectability of premiums be presented in insurance revenue or insurance finance income and expense?	2	45 min
3	Submission: Accounting for premiums due after the end of the coverage period	3	45 min
	Break	-	10 min
4	Submission: Accounting for different types of premium repayment transactions that do not meet the investment component definition	4	45 min
5	Submission: Accounting for the experience variance from non-distinct investment components under the amended paragraph B96(c) of IFRS 17	5	45 min
6	Any other business, closing remarks and adjournment	-	10 min