



## Meeting information

AASB 17 *Insurance Contracts* Transition Resource Group (TRG)  
14 November 2019  
10am – 12pm

**Notes:** Minutes will be taken during the meeting and circulated as a summary for TRG members

Time	Topic	Presenter/ discussion lead out
10:00am	1. Welcome and introduction	Anne Driver
10:10am	2. APRA's approach – Guiding principles	APRA
10:15am	3. Overview of the APRA letter	APRA
10:20am	4. Transition to AASB 17 for prudential purposes	APRA
10:30am	5. Regulatory reporting 5.1 Product groupings 5.2 Discount rates 5.3 Illiquidity premium 5.4 Participating and non-participating benefits	APRA introduction AASB TRG members and guests - feedback and questions
11:00am	6. Regulatory capital reporting 6.1 Discount rates 6.2 Acquisition costs 6.3 Reinsurance default risk 6.4 Illiquidity premium (LI) 6.5 Contract boundary (PHI) 6.6 Contract boundary – potential mismatch of insurance and reinsurance boundaries 6.7 Calibration of capital charges	APRA AASB TRG members and guests - feedback and questions
11:25am	7. Reinsurance	APRA AASB TRG members and guests - feedback and questions
11:35am	8. Issues for future directions by APRA	APRA AASB TRG members and guests - feedback and questions
11:45am	9. Indicative timeframe for AASB 17 integration	APRA AASB TRG members and guests - feedback and questions
11:50am	10. AOB <ul style="list-style-type: none"><li>Paper from AASB TRG Re-insurance Working Group regarding the impact of risk margins on the likelihood of contracts becoming onerous (See Attachment 2)</li></ul>	Anne Driver
11:55am	11. Wrap up and close	Anne Driver

**Location:**

**Sydney**

Deloitte offices - Grosvenor Place, Level 9, 225 George Street, Sydney (Room 10–13)

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