



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

**Date:** 3 February 2021

**Time:** 2:30pm – 5:30pm

**Venue:** 37<sup>th</sup> Floor Wu Chung House, 213 Queen's Road East, Wan Chai

<b>Item</b>	<b>Agenda</b>	<b>Paper</b>	<b>Time</b>
1	Opening remarks	-	10 min
2	Submission: Application of fair value hedge accounting under IAS 39 for portfolio hedges of interest rate risk for insurance contract liabilities	2	50 min
3	Submission: Impairment tests for asset for insurance acquisition cash flows	3	50 min
	Break		10 min
4	Submission: Allowance for income taxes in fair value measurement	4	50 min
5	Any other business, closing remarks and adjournment		10 min