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Practical guide to Phase 2 amendments to IFRS 9, IAS 39, IFRS 7,
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IFRS 4 and IFRS 16 for interest rate benchmark (IBOR) reform
The IASB has issued amendments to IFRS 9, IAS 39, IFRS 7, IFRS 4 and IFRS 16 that address issues arising during the reform of benchmark interest rates including the replacement of one benchmark rate with an alternative one.

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