

# IFRS AT A GLANCE

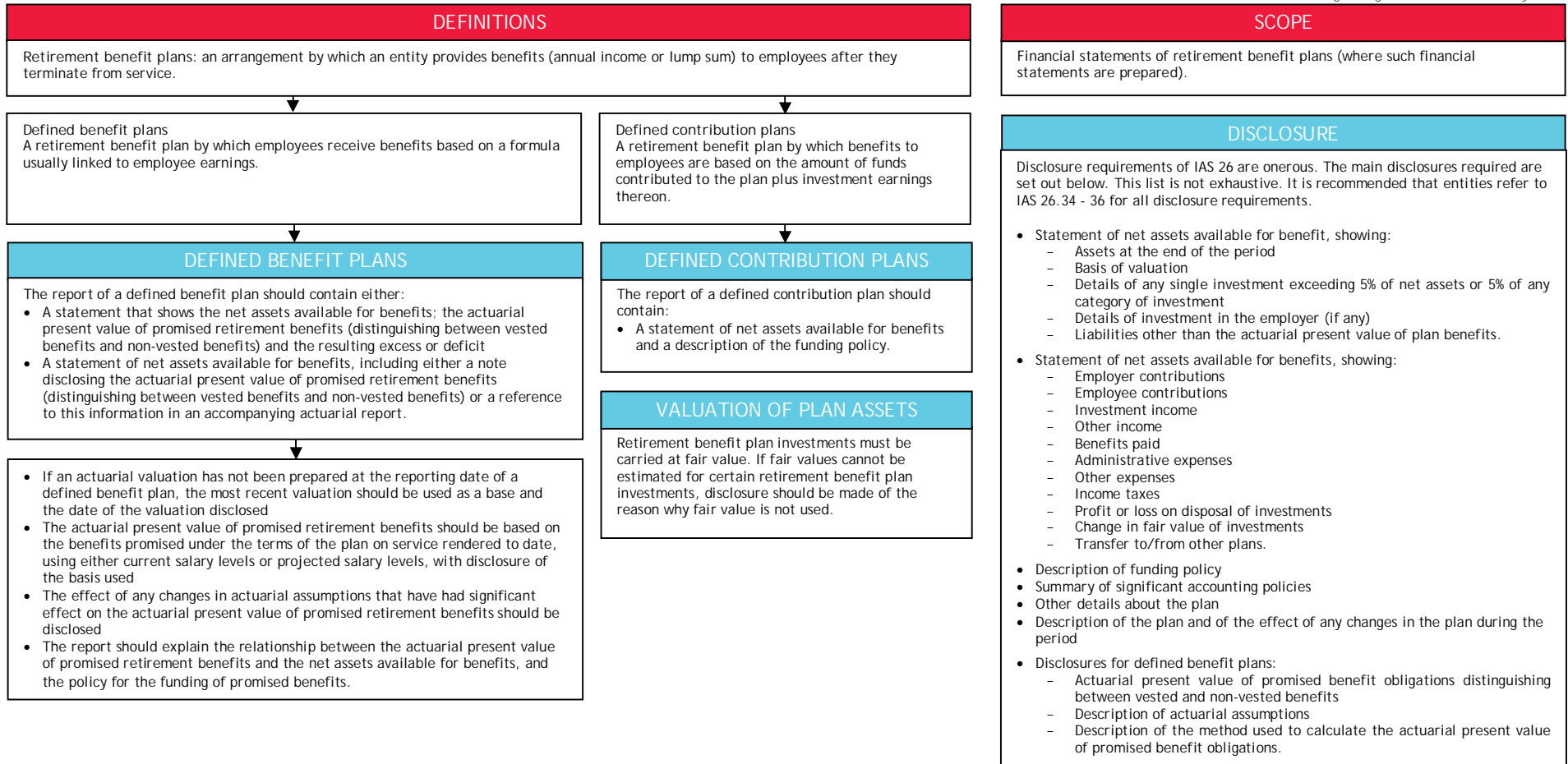
*IAS 26 Accounting and Reporting by  
Retirement Benefit Plans*





# IAS 26 Accounting and Reporting by Retirement Benefit Plans

Effective Date  
Periods beginning on or after 1 January 1988



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