

# Guidelines on recognition and valuation of assets and liabilities other than technical provisions

DOCUMENT

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*According to Art 73 of the EIOPA Regulation referring to language arrangements, EIOPA issues its Guidelines in all EU official languages (with the exception of Irish, according to Council Regulation (EU) No 1257/2010).*

*In case of divergence between different versions, please inform EIOPA [info@eiopa.europa.eu](mailto:info@eiopa.europa.eu) about the provision in question. EIOPA will clarify this as soon as possible.*

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