The Reliability Objective underpins the spirit and reasoning behind the TASs.

**Reliability objective:** Users for whom actuarial information is created should be able to place a high degree of reliance on that information’s relevance, transparency of assumptions, completeness and comprehensibility, including the communication of any uncertainty inherent in the information.

**Users:** Those people whose decisions a communication is intended (at the time it is provided) to assist.

**Material:** Matters that could, individually or collectively, influence the decisions to be taken by users.