

## ANNEX A

### Amendments to National Instrument 14-101 *Definitions*

1. *National Instrument 14-101 Definitions is amended by this Instrument.*

2. *Subsection 1.1(3) is amended by*

*(a) replacing the definition of “Canadian financial institution” with the following:*

“Canadian financial institution” means

- (a) a bank listed in Schedule I or II to the *Bank Act* (Canada),
- (b) a body corporate, as defined in the *Trust and Loan Companies Act* (Canada) and to which that Act applies,
- (c) an association, as defined in the *Cooperative Credit Associations Act* (Canada) and to which that Act applies,
- (d) an insurance company or a fraternal benefit society incorporated or formed under the *Insurance Companies Act* (Canada),
- (e) a trust, loan or insurance corporation authorized to carry on business by or under an Act of the legislature of a jurisdiction of Canada,
- (f) a credit union, central credit union, caisse populaire, financial services cooperative or credit union league or federation that is incorporated or otherwise authorized to carry on business by or under an Act of the legislature of a jurisdiction of Canada, or
- (g) a treasury branch established by or under an Act of the legislature of a jurisdiction of Canada, *and*

*(b) replacing the definition of “Handbook” with the following:*

“Handbook” means

- (a) the Chartered Professional Accountants of Canada Handbook - Accounting, as amended from time to time, and
- (b) the Chartered Professional Accountants of Canada Handbook - Assurance, as amended from time to time;

3. This Instrument comes into force on September 13, 2023.