

Amending Instrument for National Instrument 52-107 *Acceptable Accounting Principles and Auditing Standards*

**Amendments to
National Instrument 52-107 *Acceptable Accounting Principles and Auditing Standards***

1. ***National Instrument 52-107 Acceptable Accounting Principles and Auditing Standards is amended by this Instrument.***
2. ***Section 1.1 is amended***
 - (a) ***by deleting “except in Ontario, ” from paragraph (d) of the definition of “acquisition statements”.***
3. ***Subsection 2.1(2) is amended***
 - (a) ***by deleting “except in Ontario, ” wherever it occurs, and***
 - (b) ***by deleting “and” at the end of paragraph (g), by adding “, and” at the end of paragraph (h) and by adding the following paragraph:***
 - (i) all financial statements
 - (i) filed by an issuer under subsection 2.9(17.4) of National Instrument 45-106 *Prospectus Exemptions*,
 - (ii) delivered by an issuer under subsection 2.9(17.5) of National Instrument 45-106 *Prospectus Exemptions*, or
 - (iii) made reasonably available by an issuer under subsection 2.9(17.6) of National Instrument 45-106 *Prospectus Exemptions*.
4. ***In the following provisions, “(c) and (e)” is replaced with “(c), (e) and (i)”:***
 - (a) ***subsection 3.2(1);***
 - (b) ***subsection 3.7(1);***
 - (c) ***subsection 3.8(1);***
 - (d) ***subsection 3.9(1);***
 - (e) ***subsection 3.10(1).***
5. This Instrument comes into force in Ontario on January 13, 2016 and in Alberta, New Brunswick, Nova Scotia, Québec and Saskatchewan on April 30, 2016.