

REGULATION TO AMEND REGULATION 52-107 RESPECTING ACCEPTABLE ACCOUNTING PRINCIPLES AND AUDITING STANDARDS

Securities Act

(chapter V-1.1, s. 331.1, par. (9), (19) and (34))

- 1.** Section 1.1 of Regulation 52-107 respecting Acceptable Accounting Principles and Auditing Standards (c. V-1.1, r. 25) is amended by deleting, in paragraph (d) of the definition of the expression “acquisition statements”, the words “except in Ontario,”.
- 2.** Section 2.1 of the Regulation is amended, in paragraph (2):
 - (1) by deleting, wherever they appear, the words “except in Ontario,”;
 - (2) by inserting, after paragraph (h), the following, with the necessary changes:
 - “(i) all financial statements
 - (i) filed by an issuer under subsection 2.9(17.4) of Regulation 45-106 respecting Prospectus Exemptions,
 - (ii) delivered by an issuer under subsection 2.9(17.5) of Regulation 45-106 respecting Prospectus Exemptions, or
 - (iii) made reasonably available by an issuer under subsection 2.9(17.6) of Regulation 45-106 respecting Prospectus Exemptions.”.
- 3.** The Regulation is amended by replacing, in paragraph (1) of sections 3.2, 3.7, 3.8, 3.9 and 3.10, “(c) and (e)” with “(c), (e) and (i)”.
- 4.** This Regulation comes into force in Ontario on January 11, 2016 and in Alberta, New Brunswick, Nova Scotia, Québec and Saskatchewan on April 30, 2016.