

5.1.3 Amendments to NI 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 2.1 is amended by**
 - (a) **adding, at the end of subsection (1),** “that are subject to National Instrument 81-106 *Investment Fund Continuous Disclosure* in respect of their reporting requirements as investment funds”, **and**
 - (b) **replacing, in paragraph (2)(a),** “National Instrument 31-103 *Registration Requirements and Exemptions*” **with** “National Instrument 31-103 *Registration Requirements, Exemptions and Ongoing Registrant Obligations*”.

Coming into force

3. This Instrument comes into force on January 11, 2015.