



Securities Act
S.N.W.T. 2008, c. 10

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IMPLEMENTING RULE 52-801

Acceptable Accounting Principles and Auditing Standards

PART I DEFINITION

1. In this Rule, “Implementing Rule 11-801” means Implementing Rule 11-801 *Implementation of CSA Instruments* made under the Act, effective October 26, 2008, as amended.

PART II ADOPTION OF NATIONAL INSTRUMENT

2. National Instrument 52-107 *Acceptable Accounting Principles and Auditing Standards* of the Canadian Securities Administrators, effective January 1, 2011, is adopted and made a rule under section 169 of the Act.

PART III CONSEQUENTIAL AMENDMENTS TO NATIONAL AND MULTILATERAL INSTRUMENTS

3. The following amendments made by the Canadian Securities Administrators, effective January 1, 2011, are adopted and made rules under section 169 of the Act:

- (a) amendments to Multilateral Instrument 11-102 *Passport System*;
- (b) amendments to National Instrument 13-101 *System for Electronic Document Analysis and Retrieval (SEDAR)*;
- (c) amendments to National Instrument 14-101 *Definitions*;
- (d) amendments to National Instrument 21-101 *Marketplace Operation*;

- (e) amendments to National Instrument 52-110 *Audit Committees*;
- (f) amendments to National Instrument 54-101 *Communication with Beneficial Owners of Securities of a Reporting Issuer*;
- (g) amendments to Multilateral Instrument 62-104 *Take-over Bids and Issuer Bids*.

PART IV REPEAL OF NATIONAL INSTRUMENT

4. National Instrument 52-107 *Acceptable Accounting Principles, Auditing Standards and Reporting Currency* of the Canadian Securities Administrators, which came into force on March 30, 2004, is repealed as a rule under section 169 of the Act.

PART V CONSEQUENTIAL AMENDMENTS TO LOCAL RULE

5. Schedule A to Implementing Rule 11-801 is amended by

- (a) striking “December 30, 2010” and substituting “January 1, 2011” in that portion preceding the table;
- (b) striking “*Operation*” in the English version of item 7;
- (c) striking “*générales*” and substituting “*générales*” in the French version of item 14;
- (d) striking “*Prospectus*” and substituting “*Distributions*” in the English version of item 17;
- (e) striking “*Post Receipt*” and substituting “*Post-Receipt*” in the English version of item 18;
- (f) striking “*Acceptable Accounting Principles, Auditing Standards and Reporting Currency*” and substituting “*Acceptable Accounting Principles and Auditing Standards*” in item 24;
- (g) striking “*Holders*” and substituting “*Owners*” in the English version of item 28;
- (h) striking “*Dispenses*” and substituting “*sur les dispenses*” in the French version of item 36; and
- (i) striking “*Funds*” and substituting “*Fund*” in the English version of item 40.

PART VI EFFECTIVE DATE

6. This instrument comes into force on January 1, 2011.