

Nova Scotia Securities Commission

Rule 52-801

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

Part 1 – Revocations and Amendments to the General Securities Rules

1.1 Revocations

- (1) Sections 3(2)(b), (c) and (e), 3(4) and 8 of the General Securities Rules are revoked.

2.1 Amendments

- (1) Section 3(5) of the General Securities Rules is amended by striking out “National Instrument 52-107 *Acceptable Accounting Principles, Auditing Standards and Reporting Currencies*” and substituting “National Instrument 52-107 *Acceptable Accounting Principles and Auditing Standards*”.

Part 2 – Effective Date


2.1 Effective Date

This Rule comes into force on January 1, 2011.

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The foregoing is hereby approved and, subject to the Act, is hereby made a rule of the Commission pursuant to the authority contained in Section 150 of the Act.

IN WITNESS WHEREOF this Instrument has been signed by the Chair of the Commission, being the member of the Commission prescribed by the Chair pursuant to subsection 15(3) of the Act to attend the hearing of this matter and the quorum with respect to this matter, on the 13th day October, 2010.


H. Leslie O'Brien, Q.C.