



Document Type: Implementing Instrument
Document N°: 81-806
Subject: NI 81-101 *Mutual Funds Prospectus Disclosure*, Form 81-101F1
Contents of Simplified Prospectus and Form 81-101F2 *Contents of
Annual Information Form* amendment instrument
And
NI 52-107 *Acceptable Accounting Principles, Auditing Standards
and Reporting Currency* amendment instrument
Amendments:
Published Date: 8 September 2005
Effective Date: 8 September 2005

RULE 81-806 IMPLEMENTING

**National Instrument 81-101 *Mutual Funds Prospectus Disclosure*, Form 81-101F1 *Contents of Simplified Prospectus* and Form 81-101F2 *Contents of Annual Information Form* amendment instrument
and
National Instrument 52-107 *Acceptable Accounting Principles, Auditing Standards and Reporting Currency* amendment instrument**

PART 1 DEFINITIONS

- 1.1 In this rule "NI 81-101" means National Instrument 81-101 *Mutual Funds Prospectus Disclosure*, of the Canadian Securities Administrators ("the CSA") made effective 31 December 2003.
- 1.2 In this rule "NI 52-107" means National Instrument 52-107 *Acceptable Accounting Principles, Auditing Standards and Reporting Currency*, of the Canadian Securities Administrators (the "CSA") made effective 30 March 2004.

PART 2 ADOPTION AS A RULE

- 2.1 National Instrument 81-101 as amended by this Instrument is adopted as a Rule under the *Securities Act*.
- 2.2 National Instrument 52-107 as amended by this Instrument is adopted as a Rule under the *Securities Act*.

PART 3 EFFECTIVE DATE

- 3.1 This Instrument comes into force on 8 September 2005.

**NATIONAL INSTRUMENT 52-107
ACCEPTABLE ACCOUNTING PRINCIPLES, AUDITING STANDARDS AND REPORTING
CURRENCY
AMENDMENT INSTRUMENT**

1. National Instrument 52-107 *Acceptable Accounting Principles, Auditing Standards and Reporting Currency* is amended by this Instrument.
2. Section 1.1 is amended
 - (a) by repealing the definition of "investment fund" and substituting the following:

" "investment fund" has the meaning ascribed to it in National Instrument 51-102;" and
 - (b) by repealing the definition of "non-redeemable investment fund".
3. This Instrument comes into force on June 1, 2005.