

## ANNEX A

### Proposed Amendments to National Instrument 14-101 *Definitions*

1. *National Instrument 14-101 Definitions is amended by this Instrument.*

2. *Subsection 1.1(3) is amended by*

*(a) replacing the definition of “Canadian financial institution” with the following:*

“Canadian financial institution” means

- (a) a bank listed in Schedule I or II to the *Bank Act (Canada)*;
- (b) a body corporate to which the *Trust and Loan Companies Act (Canada)* applies;
- (c) an association to which the *Cooperative Credit Associations Act (Canada)* applies;
- (d) an insurance company or a fraternal benefit society incorporated or formed under the *Insurance Companies Act (Canada)*;
- (e) a trust, loan or insurance corporation incorporated by or under an Act of the legislature of a jurisdiction;
- (f) a credit union, central credit union, caisse populaire, financial services cooperative or credit union league or federation that is incorporated or otherwise authorized to carry on business by or under an Act of the legislature of a jurisdiction; or
- (g) a treasury branch established and regulated by or under an Act of the legislature of a jurisdiction;, **and**

*(b) replacing the definition of “Handbook” with the following:*

“Handbook” means

- (a) the Chartered Professional Accountants of Canada Handbook - Accounting, as amended from time to time, and
- (b) the Chartered Professional Accountants of Canada Handbook - Assurance, as amended from time to time; .

3. This Instrument comes into force on ●, 2022.