

## **CPA Canada handbook – accounting, part II highlight summary no. II.31**

**August 2023**

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(Note: Any changes to previously issued standards are identified in the effective date guidance in each affected standard.)

### **Archived Pronouncements**

To give Handbook readers continued access to superseded Sections and paragraphs in other Sections, the Archived Pronouncements set out the wording of those Sections and paragraphs. The archived material will be withdrawn from the Handbook when it is no longer effective.

Withdrawn:

- Supplements relating to amendments to SUBSIDIARIES, Section 1591
  - Supplements relating to amendments to INVESTMENTS, Section 3051
  - Supplements relating to amendments to LEASES, Section 3065
  - Supplement relating to amendments to INCOME TAXES, Section 3465
  - Supplements relating to amendments to FINANCIAL INSTRUMENTS, Section 3856
  - Supplements relating to 2017 annual improvements
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