

**CPA Canada handbook – accounting, part III  
highlight summary no. III.14  
November 2020**

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

**Section 3463, Reporting Employee Future Benefits by Not-for-Profit Organizations**

This Section has been amended to clarify that the transitional provisions in paragraphs 3463.06-07 apply on first-time adoption of the Section.

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To give Handbook readers continued access to superseded Sections and paragraphs in other Sections, the Archived Pronouncements set out the wording of those Sections and paragraphs. The archived material will be withdrawn from the Handbook when it is no longer effective.

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