

CICA handbook – accounting revisions release no. 36 September 2005

EIC ABSTRACTS

Flow-through shares (EIC-146)

Amended on May 31, 2005 to clarify that the date of recognition of the future tax liability (section 1) is the date that the company files the renouncement documents with the tax authorities.

Accounting for pre-existing relationships between the parties of a business combination (EIC-154)

Issued on May 31, 2005.

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