

**CICA handbook – accounting, part IV  
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**Section 4600, Pension Plans**

Paragraph 4600.32(a)(ii) and an Appendix have been added to clarify that the fair value disclosures in paragraphs 27-27B of IFRS 7 *Financial Instruments: Disclosures* that were deleted as a consequence of incorporating IFRS 13 *Fair Value Measurement* into Part I of the Handbook will continue to be required for pension plans that have adopted the measurement requirements of IFRS 13.

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