

### Compilation of Proposed Texts in Restructured Code – List of Paragraph Numbers That Have Been Changed

Part	Section	Subsection	Paragraph number
<b>Guide to the Code</b>			1
			4
			7
			10
			14
			15
			17
			Appendix to Guide
<b>Part 1</b>	110	114	R114.1
	120		120.5 A1
			120.5 A2
			120.5 A3
			120.5 A4
			120.8 A3
			120.9 A1
			120.12 A2
			120.13 A1
			120.13 A2
<b>Part 2</b>	200		R200.9
			200.9 A1
			200.9 A2
	210		R210.6

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<b>Part</b>	<b>Section</b>	<b>Subsection</b>	<b>Paragraph number</b>
	220		R220.8 (heading)
			220.8 A1
			220.8 A2
			220.11 A1
	270		270.3 A4
			270.3 A5
<b>Part 3</b>	300		300.2
			300.5 A1
			300.7 A1
			300.8 A2
			300.8 A4
			R300.9
			300.9 A2
	310		310.8 A2
			310.8 A3
	330		330.4 A2
			330.4 A3
			330.5 A1
			330.5 A2
			330.5 A3
<b>Part 4A</b>	400		400.4
			400.7
			400.31 A1
			R400.60
			400.70 A1

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Part	Section	Subsection	Paragraph number
			R400.71
			400.80 A3
			R400.84
	410		410.12 A2
			410.12 A3
	510		R510.4
			R510.5
			510.10 A1 (renumbered)
			510.10 A2 (renumbered)
			510.10 A3 (renumbered)
			510.10 A4 (renumbered)
			510.10 A5 (renumbered)
			510.10 A6 (renumbered)
			510.10 A7 (renumbered)
			510.10 A8 (renumbered)
	520		R520.5
			520.6 A1
			520.6 A2
	524		524.4 A4
	525		525.3 A1
			525.3 A2
	540		540.3 A6
	600		600.4 A1
			600.4 A2
			600.5 A1

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Part	Section	Subsection	Paragraph number
			600.5 A2
			600.5 A3
			600.6 A1
			600.6 A3
			600.7 A2
		601	601.2
			601.3 A3
			R601.6
		603	603.2
			603.3 A2
			603.3 A4
		604	604.2
			604.3 A1
			604.4 A2
			604.6 A1
			604.7 A3
			604.7 A4
			604.9 A2
			604.9 A4
			604.10 A2
			604.10 A4
			604.11 A1
		605	605.2
		606	606.2
		607	607.3 A3

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Part	Section	Subsection	Paragraph number
			607.3 A4 (renumbered)
		608	608.2
			608.4 A1 and heading
			608.4 A2 (renumbered)
			608.4 A3
			R608.5 (renumbered)
			608.5 A1(renumbered)
			R608.6 renumbered
			608.6 A1 (renumbered)
		609	609.2
			609.3 A1
			R609.4
			609.5 A1
			Heading above R609.6
			R609.7
		610	610.2
			610.3 A3
			Heading above R610.4
	800		800.3 A1 (renumbered)
			800.4 A1 (renumbered)
			R800.8
			R800.10
			800.10 A1
<b>Part 4B</b>	900		900.1
			900.9

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Part	Section	Subsection	Paragraph number
			900.11
			R900.30
			R900.32
			900.32 A1
			R900.33
			R900.50
	905		905.9 A2
			905.9 A3
	911		911.3 A1
	920		920.5 A1
			920.5 A2
			Heading above 921.6 A1
			Heading above R921.7
	922		922.4 A3
	924		924.4 A4
			Heading above R924.5
	940		940.3 A6
	950		950.1
			950.3 A2
			950.5 A1
			R950.6
			950.6 A1 (renumbered)
			950.6 A2
			950.6 A3
			950.6 A4 (renumbered)

<b>Part</b>	<b>Section</b>	<b>Subsection</b>	<b>Paragraph number</b>
			R950.7
			950.8 A1
	990		990.3 A1 (renumbered)
			990.4 A1
<b>Glossary</b>			Intro para
			Appropriate reviewer
			Audit
			Cooling off period
			Eligible audit engagement
			Eligible assurance engagement
			Engagement period
			Fundamental principles
			Independence
			Network firm
			Non-compliance with laws and regulations (PAIB)
			Non-compliance with laws and regulations (PAPP)
			Reasonable and informed third party
			Safeguards
			Senior professional accountant in business
			Threats
			Time-on period
			List of abbreviations