

Filing Requirements For Extra-provincial Provincially Regulated Life Insurance Companies

	Requirements	Due dates ¹ (Fiscal year-end + number of days)	Comments
Fee	Annual Fee	60 days	
Annual Return	Life Annual Filing ²	60 days	ASCII format and Special Excel File
	Auditor's Report to the Superintendent on Life Annual Filing	60 days	PDF format
	Internal Capital Target (ICT)	60 days	ICT % only
	LICAT ³	60 days	ASCII format and Excel format
	Auditor's Report on LICAT ⁴	60 days	PDF format
Financial Statements and Reports	Corporate Audited Financial Statements	60 days	PDF format
	Auditor's Report to the Shareholders/Policyholders	60 days	PDF format
	Parent Company Audited Financial Statements ⁵	60 days	PDF format
	Auditor's Report on Parent Company Audited Financial Statements ⁶	60 days	PDF format
	Opinion of the Appointed Actuary	60 days	PDF format

¹ For New Brunswick Regulated Life Insurance Companies, all filing requirements are due on March 31st.

² Due dates for Life Reinsurance Companies are: AB-105 days, NB-March 31st, QC-60 days.

³ Quebec Regulated Life Insurance Companies are required to submit QFP within 60 days from year-end. LICAT replaced MCCSR effective 2018.

⁴ Due date does not apply to Alberta Regulated Life Reinsurance Companies.

⁵ If the insurance company is a subsidiary, submit parent company audited financial statements within 60 days from year-end.

⁶ If the insurance company is a subsidiary, submit auditor's report on parent company audited financial statements within 60 days from year-end.