

Filing Requirements For Extra-provincial Federally Regulated Life Insurance Companies and Fraternal Benefit Societies

	Requirements	Due dates (Fiscal year-end + number of days)	Comments
Fee	Annual Fee	60 days	
Annual Return	Life Annual Filing ¹	60 days	ASCII format and Special Excel File
	Auditor's Report to the Superintendent on Life Annual Filing ²	60 days	PDF format
	Internal Capital Target (ICT)	60 days	ICT% only
	LICAT/LIMAT ³	60 days	ASCII format and Excel format
	Auditor's Report on LICAT/LIMAT ⁴	90 days	PDF format
Financial Statements and Reports	World-wide Annual Financial Statements ⁵	May 31 st	PDF format
	Corporate/Canadian Branch Audited Financial Statements	60 days	PDF format
	Auditor's Report on Corporate/Canadian Branch Financial Statements ²	60 days	PDF format
	Parent Company Audited Financial Statements ⁶	60 days	PDF format
	Auditor's Report on Parent Company Audited Financial Statements ⁷	60 days	PDF format
	Opinion of the Appointed Actuary	60 days	PDF format

¹ This requirement also applies to Canadian Life Reinsurance Companies.

² Due date is May 31st for Foreign Life Insurance Companies, and Fraternal Benefit Societies.

³ LICAT/LIMAT replaced MCCR/TAAM effective 2018.

⁴ Auditor's report on LICAT for Canadian Life Reinsurance Companies is due within 135 days from year-end. Auditor's report on LIMAT for Foreign Life Insurance Company is due on May 31st. Auditor's report on LICAT/LIMAT is not required from Fraternal Benefit Societies.

⁵ World-wide financial statements are required from Foreign Insurance Companies only.

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

⁷ If the insurance company is a subsidiary, submit auditor's report on parent company audited financial statements within 60 days from year-end.