

Filing Requirements For Extra-provincial Federally Regulated P&C Insurance Companies

	Requirements	Due dates (Fiscal year-end + number of days)	Comments
Fee	Annual Fee	60 days	
Annual Return	P&C Annual Filing ¹	60 days	ASCII format and Special Excel File
	Auditor's Report to the Superintendent on P&C ²	60 days	PDF format
	Auditor's Report on MCT/BAAT ²	60 days	PDF format
Financial Statements and Reports	World-wide Annual Financial Statements ³	May 31 st	PDF format
	Corporate/Canadian Branch Audited Financial Statements ²	60 days	PDF format
	Auditor's Report on Corporate/Canadian Branch Financial Statements ²	60 days	PDF format
	Parent Company Audited Financial Statements ⁴	60 days	PDF format
	Auditor's Report on Parent Company Audited Financial Statements ⁵	60 days	PDF format
	Opinion of the Appointed Actuary	60 days	PDF format
Other	Earthquake (EQ) Exposure Data Form ⁶	May 31 st	Excel format

¹ This requirement also applies to Canadian P&C Reinsurance Companies.

² Due date is May 31st for Foreign P&C Insurance Companies.

³ World-wide financial statements are required from Foreign Insurance Companies only.

⁴ If the insurance company is a subsidiary, submit parent company audited financial statements within 60 days from year-end.

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

⁶ Only BC exposure data is required.