



**(Extraprovincially Regulated)**

Pursuant to section 163 of the *Financial Institutions Act*, every property and casualty insurance company incorporated by or under the laws of a jurisdiction other than British Columbia (extraprovincial property and casualty insurance company) that held a business authorization for this Province at the end of its latest fiscal year is required to file year end information with this office.

The filing requirements table below is effective for annual periods beginning on or after January 1, 2023. The table has been updated for return changes made for IFRS 17. Unless otherwise indicated, **the filing requirements below are due within 60 days** of the company's fiscal year end and must be submitted through BCFSA's IRIS portal. For October year end companies, IFRS 17 will be implemented for the annual period beginning on November 1, 2023. These companies should refer to [IFRS 4 filing requirements](#) for the fiscal year ending October 31, 2023.

Instructions for making payments with IRIS: [Insurance Fee Schedule | BCFSA](#)

Instructions for managing submissions with IRIS: [Managing Submissions | BCFSA](#)

Filing Requirements	FIA section	Format required	OSFI	OSFI (Foreign Branch)	Alta.	Ont.	Sask.	Man.	Que.
P&C Core Financial Statement Return (PC1 for Q4)	163(1)	Special Excel and ASCII files	x	x	x	x	x	x	x
P&C Supervisory Quarterly Return (PC2 for Q4)	163(1)	Special Excel and ASCII files	x	x	x	x	x	x	x
P&C Supervisory Annual Return (PC3)	163(1)	Special Excel and ASCII files	x	x	x	x	x	x	x
Minimum Capital Test (MCT)/Branch Adequacy of Assets Test (BAAT) Quarterly Return (PC4 for Q4)	163(1)	Special Excel and ASCII files	x	x	x	x	x	x	x
P&C Provincial Return (PCPROV for Q4)	163(1)	Special Excel and ASCII files	x	x	x	x	x	x	x
Auditor's Report to the Superintendent on the P&C Annual Return	163(1)	PDF	x	x <sup>1</sup>	x	x	x	x	x
Auditor's Report to the Superintendent on the MCT	163(1)	PDF	x <sup>2</sup>	-	x	x	x	x	x <sup>2</sup>
Insurance Annual Fee (Financial Institutions Fees Regulation section 2(1) and item 11.1)	-	-	x	x	x	x	x	x	x
Opinion of the Appointed Actuary from the Actuarial Report	163(1)	PDF	x	x	x	x	x	x	x

Filing Requirements	FIA section	Format required	OSFI	OSFI (Foreign Branch)	Alta.	Ont.	Sask.	Man.	Que.
Annual Financial Statements (include Auditor's Report)	163(1)	PDF	x	-	x	x	x	x	x
Parent's Annual Financial Statements (include Auditor's Report, if any)	163(1)	PDF	x <sup>3</sup>	-	x <sup>3</sup>				
Earthquake Exposure Data Form	163(3)(c)	Excel	x <sup>1</sup>	x <sup>1</sup>	x <sup>1</sup>	x <sup>1</sup>	x <sup>1</sup>	-	x <sup>1</sup>
Auditor's Report on BAAT	163(1)	PDF	-	x <sup>1</sup>	-	-	-	-	-
Annual Financial Statements Canadian Branch (include Auditor's Report)	163(1)	PDF	-	x <sup>1</sup>	-	-	-	-	-
World-wide Annual Financial Statements (include Auditor's Report, if any)	163(1)	PDF	-	x <sup>3</sup>	-	-	-	-	-
Annual Statement of Market Conduct (ASMC) <sup>4</sup>	163(3)(b)		x	x	x	x	x	x	x

<sup>1</sup> Requirement due by May 31<sup>st</sup> of each year

<sup>2</sup> Requirement due within 90 days of the company's fiscal year end

<sup>3</sup> Requirement due within 180 days of the company's fiscal year end

<sup>4</sup> ASMC is required to be filed with the AMF by May 1<sup>st</sup> of each year

### Penalties for Non-Compliant Filing

Please note that some of the above filing submissions are subject to [Non-Compliant Filings Administrative Penalty](#) under the Administrative Penalties Regulation of the *Financial Institutions Act*.

### Questions

If you have questions, please contact BCFSA at [filings@bcfsa.ca](mailto:filings@bcfsa.ca).