



(Extraprovincially Regulated)

Every life insurance company and fraternal benefit society incorporated by or under the laws of a jurisdiction other than British Columbia (extraprovincial life insurance company and fraternal benefit society) 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 below are due within 60 days of the company's fiscal year end, unless otherwise specified, and must be submitted through BCFSAs IRIS portal. Instructions for [making payments with IRIS](#).
Instructions for [managing submissions with IRIS](#).

Filing Requirements	Format required	Extraprovincial Insurance Corporation					Insurance Society	
		Primary Regulator						
		OSFI	OSFI (Foreign Branch)	Alberta	New Brunswick	Quebec (AMF)	OSFI	OSFI (Foreign Branch)
Life Quarterly and Annual Supplement (10Q for Q4 and LIFE-10A)	Special Excel file and two OSFI files	x	x	x	x ³	x	x	x
Auditor's Report to the Superintendent on the Life Annual Return	PDF	x	x ¹	x	x ³	x	x	x ¹
Life Insurance Capital Adequacy Test (LICAT) Quarterly Return and Annual Supplement (LCQ for Q4 and LCA)	Special Excel file and two OSFI files	x	-	x	x ³	-	x	-
Auditor's Report to the Superintendent on the LICAT Return	PDF	x ²	-	x	x ³	-	-	-
Opinion of the Appointed Actuary from the Actuarial Report	PDF	x	x	x	x ³	x	x	x
Annual Financial Statements (include any Auditor's Report)	PDF	x	-	x	x ³	x	x	-
Parent's Annual Financial Statements (if any, include any Auditor's Report)	PDF	x ⁴	-	x ⁴	x ⁴	x ⁴	x ⁴	-
Internal Capital Target (ICT)	ICT% only	x	x	x	x ³	x	x	x
Insurance Annual Fee	-	x	x	x	x	x	x	x
Life Insurance Margin Adequacy Test (LIMAT) Quarterly Return and Annual Supplement (LCQ for Q4 and LCA)	Special Excel file and two OSFI files	-	x	-	-	-	-	x
Auditor's Report on LIMAT	PDF	-	x ¹	-	-	-	-	-
Annual Financial Statements Canadian Branch (include Auditor's Report, if any)	PDF	-	x ¹	-	-	-	-	x ¹
World-wide Annual Financial Statements (if any, include any Auditor's Report)	PDF	-	x ⁴	-	-	-	-	x ⁴

Filing Requirements	Format required	Extraprovincial Insurance Corporation					Insurance Society	
		Primary Regulator						
		OSFI	OSFI (Foreign Branch)	Alberta	New Brunswick	Quebec (AMF)	OSFI	OSFI (Foreign Branch)
Exigences de Suffisance du Capital en Assurance de Personnes (ESCAP) Quarterly Return (Q4 only) and Annual Supplement	Special Excel file and two OSFI files	-	-	-	-	x	-	-
Auditor's Report on ESCAP	PDF	-	-	-	-	x ²	-	-

¹ due by May 31st

² due within 90 days of the company's fiscal year end

³ due by March 31st

⁴ due within 180 days of the company's fiscal year end

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.