



(Extraprovincially Regulated)

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 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	Primary Regulator							
		OSFI	OSFI (Foreign Branch)	OSFI (Mortgage Insurance)	Alberta	Ontario	Saskatchewan	Manitoba	Quebec (AMF)
P&C Quarterly Return and Annual Supplement (P&C-1Q for Q4 and P&C-1A)	Special Excel file and ASCII files	x	x	-	x	x	x	x	x
Auditor's Report to the Superintendent on the P&C Annual Return	PDF	x	x <sup>1</sup>	-	x	x	x	x	x
Auditor's Report to the Superintendent on the Minimum Capital Test (MCT)	PDF	x <sup>2</sup>	-	-	x	x	x	x	x <sup>2</sup>
Insurance Annual Fee	-	x	x	x	x	x	x	x	x
Opinion of the Appointed Actuary from the Actuarial Report	PDF	x	x	x	x	x	x	x	x
Annual Financial Statements (include any Auditor's Report)	PDF	x	-	x	x	x	x	x	x
Parent's Annual Financial Statements (if any, include any Auditor's Report)	PDF	x <sup>3</sup>	-	x <sup>3</sup>	x <sup>3</sup>	x <sup>3</sup>	x <sup>3</sup>	x <sup>3</sup>	x <sup>3</sup>
Canadian Mortgage Insurers Quarterly Return and Annual Supplement (MI1 for Q4 and MI2)	Special Excel file and ASCII files	-	-	x	-	-	-	-	-
Auditor's Report on the Canadian Mortgage Insurers Annual Return	PDF	-	-	x	-	-	-	-	-
Mortgage Insurer Capital Adequacy Test (MICAT)	Special Excel file and ASCII file	-	-	x	-	-	-	-	-
Auditor's Report on MICAT	PDF	-	-	x <sup>2</sup>	-	-	-	-	-
Mortgage Insurers Internal Capital Target	ICT% only	-	-	x	-	-	-	-	-
Earthquake Exposure Data Form	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>	-	x <sup>1</sup>

Filing Requirements	Format required	Primary Regulator							
		OSFI	OSFI (Foreign Branch)	OSFI (Mortgage Insurance)	Alberta	Ontario	Saskatchewan	Manitoba	Quebec (AMF)
Auditor's Report on Branch Adequacy of Assets Test (BAAT)	PDF	-	x <sup>1</sup>	-	-	-	-	-	-
Annual Financial Statements Canadian Branch (include Auditor's Report, if any)	PDF	-	x <sup>1</sup>	-	-	-	-	-	-
World-wide Annual Financial Statements (if any, include any Auditor's Report)	PDF	-	x <sup>3</sup>	-	-	-	-	-	-

<sup>1</sup> due by May 31<sup>st</sup>

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

<sup>3</sup> 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](mailto:filings@bcfsa.ca).