



## Unclassified

Reference: Instruction Guide for Private  
Pension Plans

Our file: P2230-8

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To: Federally Regulated Defined Benefit Private Pension Plans

**Subject: Instruction Guide for Asset Transfers Between Defined Benefit Pension Plans**

This instruction guide sets out the general principles as well as more detailed criteria and requirements that the Office of the Superintendent of Financial Institutions (OSFI) will generally expect to be satisfied before granting permission for the transfer of assets under section 10.2 of the *Pension Benefits Standards Act, 1985* (PBSA).

The criteria include acceptable methods to determine asset transfer values as well as requirements to ensure the protection of members' rights and interests under the PBSA. The guide also sets out OSFI's approach to individual transfers and describes the information OSFI requires to be filed by plan administrators when making a request for permission to transfer assets.

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