

TABLE OF CONTENTS

	Page	
<u>Section I</u>	Introduction	I-1
	Generally Accepted Accounting Principles (GAAP)	I-1
	Statutory Authority	I-1
	Guidelines and Bulletins	I-2
	Foreign Branches (P&C-2)	I-2
	Language Preference.....	I-2
<u>Section II</u>	Filing Requirements	II-1
	General.....	II-1
	Deadlines	II-4
	Mailing Addresses	II-5
	Penalties for Late Filing.....	II-5
	Electronic Filing	II-5
	Interim Returns	II-5
	Amended Annual Returns.....	II-5
<u>Section III</u>	Definitions	III-1
<u>Section IV</u>	Special Topics	IV-1
	Facility, Facility Association, FA Risk Sharing Pool and the "Plan de répartition des risques"	IV-1
	Letters of Credit/Deposits of Reinsurers	IV-3
	Records in Canada	IV-4
	Self-Insured Retention	IV-6
	Structured Settlements	IV-7
<u>Section V</u>	Jurisdictional Requirements	V-1
	Newfoundland & Labrador	V-2
	Prince Edward Island	V-3
	Nova Scotia.....	V-4
	New Brunswick.....	V-5
	Quebec	V-6

TABLE OF CONTENTS

<u>Section V</u>	Jurisdictional Requirements (cont'd)	
	Ontario	V-9
	Manitoba	V-13
	Saskatchewan.....	V-14
	Alberta	V-15
	British Columbia.....	V-19
	Yukon.....	V-21
	Northwest Territories.....	V-22
	Nunavut.....	V-23
	Federal	V-24
<u>Section VI</u>	Detailed Instructions	VI-1
<u>Section VII</u>	Crosschecks	VII-1
<u>Section VIII</u>	Instruction Updates	VIII-1
<u>Section IX</u>	Appendices (Table of Contents)	IX-i
	Regulators	IX (a)
	Classification of General Expenses	IX (b)
	Ontario FOIPOP Consent Form.....	IX (c)
	Blank (reserved for a future Appendix).....	IX (d)
	Classes of Insurance.....	IX (e)
	Interim Return Filing Specifications.....	IX (f)
	Annual Return Filing Specifications.....	IX (g)
	File Transmittal Form	IX (h)
	Interim Return Instructions.....	IX (i)
	Minimum Capital Test – Capital Required for A&S Business.....	IX (j)
	Minimum Capital Test – Capital Required for Structured Settlements, Letters of Credit, Derivatives and Other Exposures	IX (k)
<u>Section X</u>	Index.....	X-1
	Interim Return P&C-1 (sample)	
	Annual Return P&C-1 (sample)	
