

BULLETIN NUMBER: PENS 15-006
TITLE: Filing of Reports and Returns
LEGISLATION: *Pension Benefits Standards Act*
DATE: September 2015

PURPOSE

The purpose of this bulletin is to describe the requirements for the filing of reports and returns required by the *Pension Benefits Standards Act* (Act), which comes into force September 30, 2015.

BACKGROUND INFORMATION

Section 38 of the Act requires that pension plan administrators file reports and returns. Section 38 (1) of the Act requires that these reports and returns be filed in the form and manner required by the Superintendent of Pensions (Superintendent). With effect from September 30, 2015, the Superintendent prescribes the following:

- for the purposes of section 38 (1) (a) of the Act, the web-based Annual Pensions Report (APR) is the form and manner of filing required; and
- for the purposes of section 38 (1) (b) (ii) of the Act, the the web-based Actuarial Information Summary (AIS) is the form and manner of filing of a cost certificate for a plan that contains one or more benefit formula provisions.

Both the APR and the AIS may be found at <https://fic-efile.gov.bc.ca/>.

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