



SECTION: Assets

INDEX NO.: A700-100

TITLE: Asset Transfer on Reorganization

APPROVED BY: Superintendent of Financial Services

PUBLISHED: November 1991 – PCO Bulletin 2/3

EFFECTIVE DATE: When Published [references updated – June 2010]

Note: Effective January 1, 2014, the legislation governing asset transfers has changed. Asset transfer applications filed with FSCO prior to January 1, 2014, will be reviewed in accordance with this policy and the legislation applicable prior to January 1, 2014.

Note: Where this policy conflicts with the Financial Services Commission of Ontario Act, 1997, S.O. 1997, c. 28 (FSCO Act), Pension Benefits Act, R.S.O. 1990, c. P.8 (PBA) or Regulation 909, R.R.O. 1990 (Regulation), the FSCO Act, PBA or Regulation govern.

*Note: The electronic version of this policy, including direct access to all linked references, is available on FSCO's website at www.fSCO.gov.on.ca. All pension policies can be accessed from the **Pensions** section of the website through the **Pension Policies** link.*

Does Policy A700-200 (Asset Transfer Resulting from Sale of Business), formerly known as Policy Statement 2, apply to transfer of assets as a result of a corporate reorganization where there is no purchase and sale involved?

Policy A700-200 applies only to transfers of assets which result from a purchase and sale.