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SECTION: Annual Information Return (AIR)

INDEX NO.: A500-105

TITLE: Deadlines For Filing Annual Information Returns (AIRs) With Fees,  
PBA, 1987 s. 21\* and O. Reg. 708/87 s. 15

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There has been some confusion lately respecting deadlines for filing annual information returns and fees in the pension consulting community.

Section 21 of the PBA, 1987 requires the Administrator to file an annual information return yearly and pay a prescribed filing fee; section 15 of the Regulation specifies the Administrator file the return not later than six months after the fiscal year end of the pension plan. Subsection 15(4) of the Regulation further states that an annual information return filed after this date shall be subject to a late filing fee.

If documents are not filed **on the due date**, they will be considered to be late. As stated in subsection 15(4), a late penalty will be imposed and is calculated at a rate of 120% of the filing fee plus interest. Administrators must assume responsibility for ensuring that **documents are filed before or on the due date**. As a matter of administrative practice, materials post-marked before or on the due date will be considered filed by the due date.

\*PBA, R.S.O. 1990 s. 20

*Reviewed and revised by PCO Staff: The filing fee for late filings has been updated in accordance with ss. 18(5) of Regulation 909.*