

Pension Commission of Ontario Commission des régimes de retraite de l'Ontario

SECTION:	Wind Up
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Regulation 629/92 Explanatory Notes

Regulation 629/92 was filed on October 9, 1992 and was in force as of that date. The Regulation was published in the *Ontario Gazette* dated October 24, 1992. The following was changed by the Regulation:

Filing deadlines on plan wind up

The time period for filing all outstanding Annual Information Returns ("AIRs") required to be filed to the effective date of wind up has been extended from three months to six months after the effective date of wind up (subsection 25(4)) [O. Reg. 909 ss. 29(4)].

Financial statements and AIRs for the period from the most recent fiscal year end to the effective date of wind up must be filed within six months following the effective date of wind up (subsection 25a(1)).

The Administrator must review the statement of investment policies and goals within 90 days following the date of wind up and file confirmations or amendments in accordance with section 64 of the Regulation (subsection 25a(2)) [O.Reg. 909 s. 68].

Any amendments after the effective date of wind up must be filed within 90 days of the adoption of the amendment (subsection 25a(3)).

The Administrator must now provide the Superintendent with written notice that the distribution of plan assets has been completed. Notice must be filed within 30 days following final distribution (subsection 25a(4)).

Reviewed by PCO Staff in Summer 1996.