

April 6, 2020

**RE: Extension of filing deadline for Annual Information Returns**

---

An Annual Information Return (AIR) is required to be filed with the Superintendent of Pensions within six (6) months following the end of the pension plan's fiscal year along with the required fee.

In light of the disruptions facing many employers as a result of the COVID-19 pandemic, the Superintendent is aware that filing deadlines may be challenging for certain plans.

If satisfied that reasonable grounds exist, section 6 of the *Pension Benefits Act, 1997*, allows the Superintendent to extend a timeline by up to six (6) months. Presently, the Superintendent is prepared to extend the filing deadlines for an AIR as follows:

- AIRs with a due date of March 31, 2020 (September 30, 2019 fiscal year end) may request a filing extension to no later than June 30, 2020 (i.e., 3 months);
- AIRs with a due date of April 30, 2020 (October 31, 2019 fiscal year end) may request a filing extension to no later than June 30, 2020 (i.e., 2 months);
- AIRs with a due date of May 31, 2020 (November 30, 2019 fiscal year end) may request a filing extension to no later than June 30, 2020 (i.e., 1 month);
- AIRs with a due date of June 30, 2020 (December 31, 2019 fiscal year end) may request a filing extension to no later than July 31, 2020 (i.e., 1 month).

Please be advised that requests must be made in writing to meet the requirements of the legislation. For this purpose, please email the Superintendent of Pensions, Michael Delaney, at [MichaelPDelaney@gov.nl.ca](mailto:MichaelPDelaney@gov.nl.ca). **The provincial registration number and Canada Revenue Agency registration number should be included with any written/email request for a filing extension.**

Other circumstances may also be considered by written/email request and further changes may be announced in a subsequent memo.

Completed AIRs can be submitted by email, to the above address, in order to meet filing deadlines but copies must also be sent by mail along with the required fee. Please refer to the AIR for the mailing address and for determining the appropriate fee. A copy of Form 2 – Annual Information Return can be found on the website for the Pension Benefit Standards Division: <https://www.gov.nl.ca/snl/forms/#pen>.