



**AUTORITÉ  
DES MARCHÉS  
FINANCIERS**

## **GENERAL INSTRUCTIONS**

Liquidity Coverage Ratio Reporting  
(LCR)

March 2016

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# 1. Liquidity Coverage Ratio Reporting (LCR)

## 1.1 General Instructions

The LCR return is to be completed using the methodologies and calculations described in Chapter 2 of the Autorité des marchés financiers' (the "AMF") *Liquidity Adequacy Guideline*. Specific instructions for each required data item (LCR classification identifier) can be found in the "LCR\_Classification" worksheet of the LCR return. The purpose of these instructions is to ease completion of the LCR return by referencing its components to the applicable paragraph(s) of the guideline (e.g., para 43(d)).

Generally, the LCR return must be completed by all financial institutions. These AMF-regulated entities are collectively referred to herein as "institutions".

In addition, institutions that have currencies that are "significant"<sup>1</sup> should separately file an LCR return for CAD-equivalent amounts in the relevant "significant" currency.

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<sup>1</sup> See Section 5.4 of the *Liquidity Adequacy Guideline* for the definition of a "significant" currency.