



**AUTORITÉ
DES MARCHÉS
FINANCIERS**

GUIDE

Liquidity Coverage Ratio Reporting (LCR)

April 2024

1. Liquidity Coverage Ratio Reporting (LCR)

Purpose

This return provides the Liquidity Cover Ratio (LCR) of the reporting institution, as well as details of the calculation.

Application

This return applies to domestic systemically important financial institutions (D-SIFIs) and Category I & II small and medium-sized deposits institutions (SMDIs).

Frequency

Monthly

Reporting dates

The return must be completed within 14 days following the end of each quarter.

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 can be found in the "Instructions-LCR" 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)).

The LCR return must be completed by D-SIFIs and Category I & II SMDIs. These AMF-regulated entities are collectively referred to herein as "institutions".

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

Language

In the "Page titre" sheet of the Excel form, select "Eng" to obtain the English version of the form.

¹ See Section 3.3 of the [Liquidity Adequacy Guideline](#) for the definition of a "significant" currency.