



Reference: Guideline for Banks/
BHC/T&L/CRA

November 20, 2018

To: Banks
Bank Holding Companies
Federally Regulated Trust and Loan Companies
Cooperative Retail Associations

Subject: Revisions to the Leverage Ratio Disclosure Requirements Guideline

OSFI is releasing the final version of its *Leverage Ratio Disclosure Requirements*¹ guideline. The revisions, which reflect the recent changes to the *Leverage Requirements* guideline and the *Capital Adequacy Requirements (CAR)* guideline, incorporate a new line to capture the treatment of securitized assets that meet the operational requirements for recognition of significant risk transfer.

Both domestic systemically important banks (D-SIBs) and non-D-SIBs should implement the revised disclosures for Q1 2019 reporting². This date aligns with the implementation date of the proposed changes to the *Leverage Requirements* and *CAR* guidelines.

As a result of the public consultation, OSFI corrected a number of paragraph references and removed a conflicting publication requirement. We thank those who participated in the consultation process.

Questions on the disclosure guideline can be sent to Kenneth Leung, Director, Accounting Policy Division by email at Kenneth.Leung@osfi-bsif.gc.ca.

Yours truly,

Carolyn Rogers
Assistant Superintendent
Regulation Sector

¹ Formerly the guideline entitled Public Capital Disclosure Requirements related to Basel III Leverage Ratio, last revised in December 2017.

² November 1, 2018 for institutions with an October 31st year-end and January 1, 2019 for institutions with a December 31st year-end.

