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# Letter

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<b>Title</b>	Revisions to the Leverage Ratio Disclosure Requirements Guideline
<b>Date</b>	November 20, 2018
<b>Sector</b>	Banks Trust and Loan Companies

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

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 reporting [2](#). 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](mailto:Kenneth.Leung@osfi-bsif.gc.ca).

Yours truly,

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Regulation Sector

## Footnotes

- 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 31<sup>st</sup> year-end and January 1, 2019 for institutions with a December 31<sup>st</sup> year-end.

