

### S.36.03 – IGT – Internal reinsurance

#### General comments:

This section relates to annual submission of information for individual entities.

The purpose of this template is to collect information on all IGTs (significant, very significant and transactions required to be reported in all circumstances) related to internal reinsurance within a group identified according to Article 213 (2)(d) of Directive 2009/138/EC. These include, but are not limited to:

- reinsurance treaties between related undertakings;
- facultative reinsurance between related undertakings; and
- any other transaction that results in transferring underwriting risk (insurance risk) between related undertakings.

The insurance undertaking is expected to complete this template for all significant, very significant and transactions required to be reported in all circumstances for IGTs between the individual undertaking and the mixed-activity insurance holding company and its related undertakings.

This template shall include IGTs that were:

- in-force at the start of the reporting period.
- inception during the reporting period and outstanding at the reporting date.
- inception and expired/matured during the reporting period.

Where similar transactions with a related entity may be excluded from IGT reporting when considered individually against the thresholds for significant and very significant, these transactions must nevertheless be individually reported where collectively they are at or above the corresponding threshold values for significant or very significant IGTs.

Each transaction shall be reported separately. Undertakings shall report as many rows as needed to properly identify the transaction, including if different types of reinsurance contracts/ treaties are used.

Any additions / top-ups to significant IGTs shall be reported as a separate IGT, even if the top-up in its own right falls below the significant threshold limit. For example, if an undertaking increases the initial loan amount to another related undertaking the addition to the loan shall be recorded as a separate item with its issue date as the date of the top-up.

Where the transaction value is different for two transacting parties (e.g. a €10m transaction between A and B where A records €10m but B only receive €9.5m because of transactions costs, of say €0.5m has been expensed) the template shall record the maximum amount as the transaction amount, in this case €10m.

Where there is a chain of related IGTs (say A invests in B and B invests in C), each link of the chain needs to be reported as a separate IGT.

	ITEM	INSTRUCTIONS
C0010	ID of intragroup transaction	Unique internal identification code for each intragroup transaction. Must be consistent over time.
C0020	Name of cedent	Legal name of the entity that has transferred the underwriting risk to another insurer or reinsurer within the group.
C0030	Identification code of cedent	The unique identification code attached to the investor/buyer/transferee by this order of priority: <ul style="list-style-type: none"> <li>– Legal Entity Identifier (LEI);</li> <li>– Specific code</li> </ul> Specific code: <ul style="list-style-type: none"> <li>– For EEA insurance and reinsurance undertakings and other EEA regulated undertakings within the group: identification code used in the local market, attributed by the undertaking's competent supervisory authority;</li> <li>– For non-EEA undertakings and non-regulated undertakings within the group, identification code will be provided by the group. When</li> </ul>

		<p>allocating an identification code to each non-EEA or non-regulated undertaking, the group should comply with the following format in a consistent manner:</p> <p>identification code of the parent undertaking +  ISO 3166-1 alpha-2 code of the country of the undertaking +  5 digits</p>
C0040	ID code type of code of the cedant	<p>Identification of the code used in item "Identification code for the cedant":</p> <p>1 – LEI  2 – Specific code</p>
C0050	Name of reinsurer	<p>Legal name of the reinsurer to whom the underwriting risk has been transferred.</p> <p>This shall be the same as reported in S.30.02.</p>
C0060	Identification code of reinsurer	<p>The unique identification code attached to the investor/buyer/transferee by this order of priority:</p> <ul style="list-style-type: none"> <li>– Legal Entity Identifier (LEI);</li> <li>– Specific code</li> </ul> <p>Specific code:</p> <ul style="list-style-type: none"> <li>– For EEA insurance and reinsurance undertakings and other EEA regulated undertakings within the group: identification code used in the local market, attributed by the undertaking's competent supervisory authority;</li> <li>– For non-EEA undertakings and non-regulated undertakings within the group, identification code will be provided by the group. When allocating an identification code to each non-EEA or non-regulated undertaking, the group should comply with the following format in a consistent manner:</li> </ul> <p>identification code of the parent undertaking +  ISO 3166-1 alpha-2 code of the country of the undertaking +  5 digits</p>
C0070	ID code type of code of the reinsurer	<p>Identification of the code used in item "Identification code for the reinsurer":</p> <p>1 – LEI  2 – Specific code</p>
C0080	Validity period (start date)	Identify the ISO 8601 (yyyy-mm-dd) code of the date of commencement of the specific reinsurance contract/treaty.
C0090	Validity period (expiry date)	Identify the ISO 8601 (yyyy-mm-dd) code of the expiry date of the specific reinsurance contract/treaty (i.e. the last date the specific reinsurance contract/treaty is in force). This item is not reported if there is no expiry date (for example, contract is continuous and ends by one of the parties giving notice).
C0100	Currency of contract/treaty	Identify the ISO 4217 alphabetic code of the currency of payments for the specific reinsurance contract/treaty.

C0110	Type of reinsurance contract/ treaty	<p>Identify the type of reinsurance contract/treaty. The following close list shall be used:</p> <ol style="list-style-type: none"> <li>1 – quota share</li> <li>2 – variable quota share</li> <li>3 – surplus</li> <li>4 – excess of loss (per event and per risk)</li> <li>5 – excess of loss (per risk)</li> <li>6 – excess of loss (per event)</li> <li>7 – excess of loss “back-up” (protection against follow-on events which certain catastrophes can cause such as flooding or fire)</li> <li>8 – excess of loss with basis risk</li> <li>9 – reinstatement cover</li> <li>10 – aggregate excess of loss</li> <li>11 – unlimited excess of loss</li> <li>12 – stop loss</li> <li>13 – other proportional treaties</li> <li>14 – other non-proportional treaties</li> <li>15 – Financial reinsurance</li> <li>16 – Facultative proportional</li> <li>17 – Facultative non-proportional</li> </ol> <p>Other proportional treaties (code 13) and Other non-proportional treaties (code 14) can be used for hybrid types of reinsurance treaties</p>
C0120	Maximum cover by reinsurer under contract/treaty	<p>For quota share or a surplus treaty, 100% of the maximum amount that has been set for the entire contract/treaty is stated here (e.g. £10million). In case of unlimited cover “-1” must be filled in here. For XL or SL treaties enter the initial capacity. This item has to be reported in the currency of the transaction.</p>
C0130	Net Receivables	<p>The amount resulting from: claims paid by the insurer but not yet reimbursed by the reinsurer + commissions to be paid by the reinsurer + other receivables minus debts to the reinsurer. Cash deposits are excluded and are to be considered as guarantees received. Total amount must be equal to the sum of the balance sheet items: Reinsurance receivables and Reinsurance payables.</p>
C0140	Total reinsurance recoverable	<p>Total amount due from the reinsurer at the reporting date which include:</p> <ul style="list-style-type: none"> <li>– Premium provision for part of the future reinsurance premium which has already been paid to the reinsurer;</li> <li>– Claims provision for claims outstanding for insurer which have to be paid by the reinsurer; and/or</li> <li>– Technical provisions for the amount reflecting the share of the reinsurer in the gross technical provisions.</li> </ul>
C0150	Reinsurance result (for reinsured entity)	<p>The reinsurance result for the reinsured entity should be calculated as follows:</p> <p>Total reinsurance commissions received by reinsured entity less Gross reinsurance premiums paid by reinsured entity plus Claims paid by reinsurer during the reporting period plus Total reinsurance recoverables at the end of the reporting period less Total reinsurance recoverables at the start of the reporting period.</p>

C0160	Line of business	<p>Identify the line of business, as defined in Annex I to Delegated Regulation (EU) 2015/35, being reinsured. The following close list shall be used:</p> <ol style="list-style-type: none"> <li>1 - Medical expense insurance</li> <li>2 - Income protection insurance</li> <li>3 - Workers' compensation insurance</li> <li>4 - Motor vehicle liability insurance</li> <li>5 - Other motor insurance</li> <li>6 - Marine, aviation and transport insurance</li> <li>7 - Fire and other damage to property insurance</li> <li>8 - General liability insurance</li> <li>9 - Credit and suretyship insurance</li> <li>10 - Legal expenses insurance</li> <li>11 - Assistance</li> <li>12 - Miscellaneous financial loss</li> <li>13 - Proportional medical expense reinsurance</li> <li>14 - Proportional income protection reinsurance</li> <li>15 - Proportional workers' compensation reinsurance</li> <li>16 - Proportional motor vehicle liability reinsurance</li> <li>17 - Proportional other motor reinsurance</li> <li>18 - Proportional marine, aviation and transport reinsurance</li> <li>19 - Proportional fire and other damage to property reinsurance</li> <li>20 - Proportional general liability reinsurance</li> <li>21 - Proportional credit and suretyship reinsurance</li> <li>22 - Proportional legal expenses reinsurance</li> <li>23 - Proportional assistance reinsurance</li> <li>24 - Proportional miscellaneous financial loss reinsurance</li> <li>25 - Non-proportional health reinsurance</li> <li>26 - Non-proportional casualty reinsurance</li> <li>27 - Non-proportional marine, aviation and transport reinsurance</li> <li>28 - Non-proportional property reinsurance</li> <li>29 - Health insurance</li> <li>30 - Insurance with profit participation</li> <li>31 - Index-linked and unit-linked insurance</li> <li>32 - Other life insurance</li> <li>33 - Annuities stemming from non-life insurance contracts and relating to health insurance obligations</li> <li>34 - Annuities stemming from non-life insurance contracts and relating to insurance obligations other than health insurance obligations</li> <li>35 - Health reinsurance</li> <li>36 - Life reinsurance</li> </ol> <p>If a reinsurance arrangement covers more than one line of business, then select the most significant line of business from the list above.</p>
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