

S.12.02 — Life and Health SLT Technical Provisions — by Country

General comments:

This section relates to annual submission of information for individual entities. The template is not due when the thresholds for reporting by country described below are not applicable, i.e. the home country represents 100 % of the sum of the technical provisions calculated as a whole and gross best estimate. When this amount is higher than 90 % but lower than 100 % only R0010, R0020 and R0030 shall be reported.

Undertakings shall take into account all the obligations in different currencies and convert them into the reporting currency.

The information by country shall be reported according to the following specifications:

- a) Information on the home country shall be always reported regardless of the amount of technical provisions calculated as a whole and gross best estimate;
- b) Information reported by country shall at least represent 90 % of the sum of the technical provisions calculated as a whole and gross best estimate of any line of business, as defined in Annex I to Delegated Regulation (EU) 2015/35;
- c) If a specific country has to be reported for a particular line of business to comply with sub-paragraph b) then that country shall be reported for all lines of business;
- d) The other countries shall be reported aggregated in ‘other-EEA’ or ‘other-non-EEA’
- e) For direct business information shall be reported by country where the contract was entered into;
- f) For proportional and non-proportional reinsurance information shall be reported by country of localisation of the ceding undertaking.

For the purposes of this template ‘country where the contract was entered into’ means:

- a) The country where the insurance undertaking is established (home country) when the contract was not sold through a branch or freedom to provide services;
- b) The country where the branch is located (host country) when the contract was sold through a branch;
- c) The country where the freedom to provide services was notified (host country) when the contract was sold through freedom to provide services.
- d) If an intermediary is used or in any other situation, it is a), b) or c) depending on who sold the contract.

The negative technical provisions at the level of the line of business or countries shall be considered with absolute value for the purpose of the calculation of the materiality of the above thresholds.

The information to be reported shall include the volatility adjustment, the matching adjustment, the transitional adjustment to the relevant risk-free interest rate term structure and the transitional deduction to technical provisions.

<i>Gross TP calculated as a whole and Gross BE for different countries</i>
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	ITEM	INSTRUCTIONS
C0010/R0040, ...	Countries in the materiality threshold	Report the country ISO 3166–1 alpha–2 code for identifying the countries within the materiality threshold
C0020, C0030, C0060, C0090, C0100, C0160, C0190, C0200, /R0010	Gross TP calculated as a whole and Gross BE for different countries — Home country	Amount of Gross TP calculated as a whole and gross Best Estimate by country where the contract was entered into or country of localisation of the ceding undertaking, when the country is the home country, for each Line of Business and totals for Life other than health insurance, including Unit–Linked and Health similar to life insurance.
C0020, C0030, C0060, C0090, C0100, C0160, C0190, C0200, /R0020	Gross TP calculated as a whole and Gross BE for different countries — EEA countries outside the materiality threshold — not reported by country	Amount of Gross TP calculated as a whole and gross Best Estimate, for EEA countries outside the materiality threshold (i.e. those not reported separately by country), except the home country, for each Line of Business and totals for Life other than health insurance, including Unit–Linked and Health similar to life insurance.
C0020, C0030, C0060, C0090, C0100, C0160, C0190, C0200, /R0030	Gross TP calculated as a whole and Gross BE for different countries — Non–EEA countries outside the materiality threshold — not reported by country	Amount of Gross TP calculated as a whole and gross Best Estimate, for non–EEA countries outside the materiality threshold (i.e. those not reported separately by country), except the home country, for each Line of Business and totals for Life other than health insurance, including Unit–Linked and Health similar to life insurance.
C0020, C0030, C0060, C0090, C0100, , C0160, C0190, C0200, /R0040, ...	Gross TP calculated as a whole and Gross BE for different countries — Country 1 [one row for each country in the materiality threshold]	Amount of Gross TP calculated as a whole and gross Best Estimate by country where the contract was entered into or country of localisation of the ceding undertaking, for each of the countries in the materiality threshold, except the home country, for each Line of Business and totals for Life other than health insurance, including Unit–Linked and Health similar to life insurance.