**Annex II**

**S.30.02. – Facultative covers (in terms of reinsured exposure) – Shares (old Re-J1 – Shares)**

**General comments:**

This Annex contains additional instructions in relation to the templates included in Annex I of this Regulation. The first column of the next table identifies the items to be reported by identifying the columns and lines as showed in the template in Annex I.

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

This template is applicable to insurance and reinsurance undertakings which reinsure and/or retrocede business on a facultative basis.

It shall be filled by the non-life and life insurance and reinsurance undertakings with information on shares of reinsurers of facultative covers in the next reporting year covering information on the 10 most important risks in terms of reinsured exposure, for each line of business (LOB) (e.g. in cases where the risks accepted do not fit in the regular policy acceptance and could only be accepted in case part of the risk is reinsured on a facultative basis). Each facultative risk is submitted to the reinsurer and terms and conditions of the facultative reinsurance are negotiated individually for each policy. Treaties that automatically cover risks are out of scope of this template and must be reported in S.30.03.

There shall be one separate template for each LoB. For each LoB, a selection must be made of the 10 most important risks in terms of reinsured exposure (part of sum insured transferred to all reinsurers) on a facultative basis. Furthermore, each underwriting risk shall have a unique code specified by the “risk identification code”. Each chosen risk shall be separated to get unique conditions for a contract in a single line.

This template is prospective (to be in line with S.30.03) for the selected largest 10 facultative covers whose period of validity includes or overlaps the next reporting yearand are known when filling the template. If reinsurance strategy changes materially after that date or if the renovation of the reinsurance contracts are performed later than the reporting date and before next 1 January, the information on this template shall be re-submitted when adequate.

Facultative placements covering different LOBs shall also appear in the various relevant LOBs if they are ranked within the 10 biggest risks of the same LOB.

This template shall be filled in for each reinsurer that accepted the facultative cover.

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|  | **ITEM** | **INSTRUCTIONS** |
| **Facultative covers non-life** | | | |
| Z0010  (A00) | Line of business | Identification of the line of business reported. The following closed list shall be used:  1 - Medical expense insurance  2 - Income protection insurance  3 - Workers' compensation insurance  4 - Motor vehicle liability insurance  5 - Other motor insurance  6 - Marine, aviation and transport insurance  7 - Fire and other damage to property insurance  8 - General liability insurance  9 - Credit and suretyship insurance  10 - Legal expenses insurance  11 - Assistance  12 - Miscellaneous financial loss  13 - Proportional medical expense reinsurance  14 - Proportional income protection reinsurance  15 - Proportional workers' compensation reinsurance  16 - Proportional motor vehicle liability reinsurance  17 - Proportional other motor reinsurance  18 - Proportional marine, aviation and transport reinsurance  19 - Proportional fire and other damage to property reinsurance  20 - Proportional general liability reinsurance  21 - Proportional credit and suretyship reinsurance  22 - Proportional legal expenses reinsurance  23 - Proportional assistance reinsurance  24 - Proportional miscellaneous financial loss reinsurance  25 - Non-proportional health reinsurance  26 - Non-proportional casualty reinsurance  27 - Non-proportional marine, aviation and transport reinsurance  28 - Non-proportional property reinsurance | |
| C0020  (A1) | Reinsurance  program code | Undertaking specific reinsurance code that links the dominant treaty of reinsurance programme which also protects the risk covered by the facultative reinsurance. The Reinsurance program code shall be in line with the Reinsurance program code of S.30.03 - Outgoing Reinsurance Program in the next reporting year. | |
| C0030  (B1) | Risk identification  Code | For each LOB of non-life insurance a selection shall be made of the 10 most important risks in terms of exposure that are subject to facultative reinsurance in force in the reporting period (also if they originated in preceding years). The code is a unique identifying number assigned by the insurer that identifies the risk and shall remain unchanged for subsequent annual reports. | |
| C0040  (C1) | Facultative  reinsurance  placement  identification code | Each facultative reinsurance placement must be assigned a sequence number which is unique for the risk. The facultative reinsurance placement identification code is entity specific. | |
| C0050  (D1) | Code reinsurer | Identification code of the reinsurer by this order of priority:  - Legal Entity Identifier (LEI);  - Specific code attributed by the undertaking | |
| C0060 | Type of code  reinsurer | Identification of the code used in item “Code reinsurer” The following closed list shall be used:  1 - LEI  2 - Specific code | |
| C0070  (K1) | Code broker | Identification code of the broker by this order of priority:  - Legal Entity Identifier (LEI);  - Specific code attributed by the undertaking  If more than one broker was involved in the reinsurance placement only the dominant main broker is required. | |
| C0080 | Type of code broker | Identification of the code used in item “Code broker”: 1 - LEI  2 - Specific code | |
| C0090  (M1) | Activity code broker | Representing the activities of the broker involved, as considered by the undertaking. In case the activities are combined all activities must be mentioned separated be a “,”:.  - Intermediary for placement - Underwriting on behalf of - Financial services | |
| C0100  (N1) | Share reinsurer (%) | Percentage of the facultative placement accepted by the reinsurer, expressed as an absolute percentage of the Amount reinsured on a facultative basis, with all reinsurers, as reported in column C0160 of S.30.01 - Facultative covers (in terms of reinsured exposure) – Basic.  The percentage shall be reported as a decimal. | |
| C0110  (O1) | Currency | Identify the ISO 4217 alphabetic code of the currency used while placing the facultative cover. All the amounts must be expressed in this currency for the specific facultative cover, unless otherwise required by the national supervisory authority. In case the facultative cover is placed in two different currencies, then the main currency must be filled. | |
| C0120  (P1) | Sum reinsured  to facultative  reinsurer | The sum reinsured on a facultative basis with the reinsurer. | |
| C0130  (Q1) | Facultative ceded  reinsurance  premium | Corresponding expected gross annual or written reinsurance premium, ceded to reinsurer for their share. | |
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| C0140  (R1) | Annotations | Description of cases where either the reinsurer's participation is at conditions different from those of the standard facultative or treaty placement, or to provide any other information that the undertaking has to bring to the attention of the Supervisor. | |
| **Facultative covers life** | | | |
| Z0010  (A01) | Line of business | Identification of the line of business reported. The following closed list shall be used:  29 - Health insurance  30 - Insurance with profit participation  31 - Index-linked and unit-linked insurance  32 - Other life insurance  33 - Annuities stemming from non-life insurance contracts and relating to health insurance obligations  34 - Annuities stemming from non-life insurance contracts and relating to insurance obligations other than health insurance obligations  35 - Health reinsurance  36 - Life reinsurance | |
| C0150  (A11) | Reinsurance  program code | Undertaking specific reinsurance code that links the dominant treaty reinsurance programme which also protects the risk covered by the facultative reinsurance. The Reinsurance program code shall be in line with the Reinsurance program code of S.30.03 - Outgoing Reinsurance Program in the next reporting year. | |
| C0160  (B11) | Risk identification  code | For each LOB of life insurance a selection shall be made of the 10 most important risks in terms of exposure that are subject to facultative reinsurance in force in the reporting period (also if they originated in preceding years). The code is a unique identifying number assigned by the insurer that identifies the risk within the branch, and this code cannot be reused for other risks in the same branch and shall remain unchanged for subsequent annual reports. | |
| C0170  (C11) | Facultative  reinsurance  placement  identification code | A sequential number which is unique for the risk, assigned to each facultative reinsurance placement by the undertaking. | |
| C0180  (D11) | Code reinsurer | Identification code of the reinsurer by this order of priority:  - Legal Entity Identifier (LEI);  - Specific code attributed by the undertaking  In case a specific code is attributed by the undertaking, the code should be unique for the specific reinsurer and should not overlap with any other code, attributed by the undertaking or LEI code. | |
| C0190 | Type of code  reinsurer | Identification of the code used in item “Code reinsurer” The following closed list shall be used:  1 - LEI  2 - Specific code | |
| C0200  (K11) | Code broker | Identification code of the broker by this order of priority:  - Legal Entity Identifier (LEI);  - Specific code attributed by the undertaking  In case a specific code is attributed by the undertaking, the code should be unique for the specific broker and should not overlap with any other code, attributed by the undertaking or LEI code.  If more than one broker was involved in the reinsurance placement only the dominant broker is required. | |
| C0210 | Type of code broker | Identification of the code used in item “Code broker”: 1 - LEI  2 - Specific code | |
| C0220  (M11) | Activity code broker | Representing the activities of the broker involved, as considered by the undertaking. In case the activities are combined all activities must be mentioned separated be a “,”:.   * Intermediary for placement * Underwriting on behalf of * Financial services | |
| C0230  (N11) | Share reinsurer (%) | Percentage of the facultative placement accepted by the reinsurer, expressed as an absolute percentage of the Amount reinsured on a facultative basis, with all reinsurers, as reported in column C0310 of S.30.01 - Facultative covers (in terms of reinsured exposure) – Basic.  The percentage shall be reported as a decimal. | |
| C0240  (O11) | Currency | Identify ISO 4217 alphabetic code of the currency used while placing the facultative cover . All the amounts must be expressed in this currency for the specific facultative cover, unless otherwise required by the national supervisory authority. In case the facultative cover is placed in two different currencies, then the main currency must be filled. | |
| C0250  (P11) | Sum reinsured  to facultative  reinsurer | The sum reinsured on a facultative basis with the reinsurer. | |
| C0260  (Q11) | Facultative ceded  reinsurance  premium | Corresponding expected gross annual or written reinsurance premium, ceded to reinsurer for their share. | |
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| C0270  (R11) | Annotations | Description of cases where either the reinsurer's participation is at conditions different from those of the standard facultative or treaty placement, or to provide any other information that the undertaking has to bring to the attention of the Supervisor. | |
| **Information on reinsurers and brokers** | | | |
| C0280  (D1) | Code reinsurer | Identification code of the reinsurer by this order of priority:  - Legal Entity Identifier (LEI);  - Specific code attributed by the undertaking  In case a specific code is attributed by the undertaking, the code should be unique for the specific reinsurer and should not overlap with any other code, attributed by the undertaking or LEI code. | |
| C0290 | Type of code  reinsurer | Identification of the code used in item “Code reinsurer” The following closed list shall be used:  1 - LEI  2 - Specific code | |
| C0300  (E1) | Legal name  reinsurer | Legal name of the reinsurer to whom the underwriting risk has been transferred. The official name of the risk-carrier reinsurer is stated in the reinsurance contract. It is not permitted to fill in the name of a reinsurance broker. Nor is it permitted to state a general or incomplete name as international reinsurers have several operating companies that may be based in different countries.  In case of pooling arrangements, the name of the Pool (or pool manager) can be filled only if the Pool is a legal entity. | |
| C0310  (F1) | Type of reinsurer | Type of reinsurer to whom the underwriting risk has been transferred. The following closed list shall be used:  1 - Direct Life insurer 2 - Direct Non-life insurer 3 - Direct Composite insurer 4 - Captive insurance undertaking  5 - Internal reinsurer (reinsurance undertaking which primary focus is to take risk from other insurance undertakings within the group) 6 - External reinsurer (reinsurance undertaking that takes risks from undertakings other than from insurance undertakings within the group) 7 - Captive reinsurance undertaking 8 - Special purpose vehicle 9 - Pool entity (where more than one insurance or reinsurance undertakings are involved)  10 - State pool | |
| C0320  (G1) | Country of  residency | Identify the ISO 3166-1 alpha-2 code for the country where the reinsurer is legally authorised/licensed. | |
| C0330  (H1) | External rating  assessment by  nominated ECAI | Rating of the reinsurer at the reporting reference date issued by the nominated credit assessment institution (ECAI).. | |
| C0340  (I1) | Nominated ECAI | Identify the credit assessment institution (ECAI) giving the external rating.. | |
| C0350 | Credit quality step | Identify the credit quality step attributed to the reinsurer. The credit quality step shall reflect any readjustments to the credit quality made internally by the undertakings that use the standard formula. | |
| C0360 | Internal rating | Internal rating of reinsurer for undertakings using internal model to the extent that the internal ratings are used in their internal modelling. If an internal model undertaking is using solely external ratings this item shall not be reported. | |
| C0370  (K1) | Code broker | Identification code of the broker by this order of priority:  - Legal Entity Identifier (LEI);  - Specific code attributed by the undertaking  In case a specific code is attributed by the undertaking, the code should be unique for the specific broker and should not overlap with any other code, attributed by the undertaking or LEI code. | |
| C0380 | Type of code broker | Identification of the code used in item “Code broker”: 1 - LEI  2 - Specific code | |
| C0390  (L1) | Legal name broker | Statutory name of the broker. | |