

**S.31.01.c.h. - Share of reinsurers (including Finite Reinsurance and SPV's) – (old Re-J3)****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 quarterly submission of information for financial stability purposes for individual entities and groups.

This template shall be filled by the insurance and reinsurance groups where a recoverable is recognised by related insurance undertakings in relation to the EEA- or Non-EEA-reinsurer which is not in the scope of the group (even if all contracts with that reinsurer have terminated) and whose reinsurer is reducing the gross technical provisions as per end of the reporting year.

The template collects information on reinsurers and not on separate treaties. All ceded technical provisions, including those ceded under Finite reinsurance (as defined in S30.03.b Column C0060), must be completed. This also means that if an SPV or a syndicate of Lloyd's acts as a reinsurer the SPV or the syndicate must be listed.

	ITEM	INSTRUCTIONS
C0010 (A1)	Name of reinsured entity	Name of reinsured entity, identifying the cedent (re)insurance undertaking. This item is only applicable to groups.
C0020	Identification code of the undertaking	Identification code of the undertaking, using the following priority:: <ul style="list-style-type: none"><li>– Legal Entity Identifier (LEI)</li><li>– Interim entity identifier (Pre-LEI)</li><li>– Specific code</li></ul> When the undertaking uses the option “Specific code” the following shall be considered: <ul style="list-style-type: none"><li>- For EEA (re) insurance undertakings within the group: identification code used in the local market, attributed by the undertaking's supervisory authority</li><li>- For non-EEA undertakings and non-regulated undertakings within the group, identification code provided will be provided by the group. When allocating an identification code to each non-EEA or non-regulated undertaking, it should comply with the following format in a consistent manner: identification code of the parent undertaking + ISO 3166-1 alpha-2 code of the country of the undertaking + 5 digits</li></ul>
C0030	Type of code of the ID of the undertaking	Type of ID Code used for the “Identification code of the undertaking” item. One of the options in the following closed list shall be used: <ul style="list-style-type: none"><li>1 - LEI</li><li>2 - Pre-LEI</li><li>3 - Specific code</li></ul>
C0040 (B1)	Code reinsurer	Identification code of the reinsurer by this order of priority if existent: <ul style="list-style-type: none"><li>- Legal Entity Identifier (LEI);</li><li>- Code as published by EIOPA;</li><li>- Specific code attributed by the undertaking (if none of the above are available)</li></ul>
C0090 (O1)	Reinsurance recoverables: Total reinsurance recoverables	The result of ceded technical provisions (i.e. claims + premiums provisions), including the adjustment for expected losses due to counterparty default.

C0100 (P1)	Net receivables	The amounts past due resulting from: claims paid by the insurer but not yet reimbursed by the reinsurer plus commissions to be paid by the reinsurer and other receivables minus debts to the reinsurer. Cash deposits are excluded and are to be considered as guarantees received.
C0140 (T1)	Total guarantees received	Total amount of types of guarantees.

***Information on reinsurers***

C0150 (B1)	Code reinsurer	Identification code of the reinsurer by this order of priority if existent: - Legal Entity Identifier (LEI); - Code as published by EIOPA; - Specific code attributed by the undertaking (if none of the above are available)
C0160	Type of code Reinsurer	Identification of the code used in item "Code reinsurer". The following closed list shall be used: 1 – LEI 2 – EIOPA 3 – Specific code
C0170 (C1)	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.