

E.03.01. – Non-life technical provisions – reinsurance policies – by country (New template for ESCB purposes)

General comments:

This template contains information required for statistical purposes on the geographical breakdown of non-life technical provisions related to reinsurance policies. The information is to be reported by insurance undertakings regarding their reinsurance business. It consists of aggregated amounts of total Technical Provisions as a whole and Gross Best Estimate for geographical zones or countries. Both proportional and non-proportional reinsurance are covered.

The information shall be reported according to the following:

- Information on the home country shall always be reported, regardless of the amount of Technical Provisions as a whole and Gross Best Estimate;
- Information reported by country shall represent at least 90% of the total Technical Provisions as a whole and Gross Best Estimate;
- Information on other countries shall be reported aggregated in “EEA countries outside the materiality threshold” or “non-EEA countries outside the materiality threshold”;
- Information shall be reported by area or country where the reinsured undertaking is resident

COLUMN/ ROW	ITEM	INSTRUCTIONS
EC0010/ ER0040	Country 1 ...	Report the country ISO 3166-1 alpha-2 code of each required country, line by line.
EC0020/ ER0010	Gross TP as a whole and Gross BE for different countries - Home country	Amount of gross technical provisions calculated as a whole and gross best estimate, accepted reinsurance only, for reinsured undertakings resident in the home country. In some cases the undertaking may need to use its judgment/approximations to provide correct data, in line with assumptions used for the calculation of TP.
EC0020/ ER0020	Gross TP as a whole and Gross BE for different countries - EEA countries outside the materiality threshold – not reported by country	Amount of gross technical provisions calculated as a whole and gross best estimate, accepted reinsurance only, for reinsured undertakings resident in the EEA (except the home country) and falling outside the materiality threshold (i.e. those not reported separately by country).

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		In some cases undertakings may need to use their judgment/approximations to provide correct data, in line with assumptions used for the calculation of TP.
EC0020/ ER0030	Gross TP as a whole and Gross BE for different countries - Non-EEA countries outside the materiality threshold – not reported by country	Amount of gross technical provisions calculated as a whole and gross best estimate, accepted reinsurance only, for reinsured undertakings resident outside the EEA and falling outside the materiality threshold (i.e. those not reported separately by country). In some cases undertakings may need to use their judgment/approximations to provide correct data, in line with assumptions used for the calculation of TP.
EC0020/ ER0040	Gross TP as a whole and Gross BE for different countries – Country 1 [one line for each country in the materiality threshold]	Amount of gross technical provisions calculated as a whole and gross best estimate, accepted reinsurance only, for reinsured undertakings by country of residence. In some cases undertakings may need to use their judgment/approximations to provide correct data, in line with assumptions used for the calculation of TP.