

## S.12.02 - Life and Health SLT Technical Provisions – by Country (originally on old TP-F1)

### 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 shown in the template in Annex I.

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

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

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

- Information on the home country shall be always reported regardless of the amount of technical provisions calculated as a whole and gross best estimate;
- Information reported by country shall at least represent 90% of the technical provisions calculated as a whole and gross best estimate of any line of business;
- If a specific country has to be reported for a particular line of business to comply with sub-paragraph ii) then that country shall be reported for all lines of business;
- The other countries shall be reported aggregated in “other-EEA” or “other-non EEA”
- For direct business information shall be reported by country where the contract was entered into;
- 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 information to be reported shall include the volatility adjustment, the matching adjustment, the interest rate transitional and the transitional on technical provisions.

### Gross TP as a whole and Gross BE for different countries

	ITEM	INSTRUCTIONS
C0010/R0040, ...	Geographical zone/Country	Report the country ISO 3166 code for identifying the countries within the materiality threshold
C0020, C0030, C0060, C0090, C0100, C0150, C0160, C0190, C0200, C0210/R0010 (J1-J14)	Gross TP as a whole and Gross BE for different countries - Home country	Amount of Gross TP as a whole and gross Best Estimate by country where the contract was entered into, when the country is the home country, for each LoB and totals for Life other than health insurance, including Unit-Linked and Health similar to life insurance.
C0020, C0030, C0060, C0090, C0100, C0150, C0160, C0190, C0200, C0210/R0020 (JE1-JE14)	Gross TP as a whole and Gross BE for different countries - EEA countries outside the materiality threshold	Amount of Gross TP as a whole and gross Best Estimate by country where the contract was entered into, for EEA countries outside the materiality threshold (i.e. those not reported separately by country), except the home country, for each LoB and totals for Life other than health insurance, incl. Unit-Linked and Health similar to life insurance.

<p>C0020, C0030, C0060, C0090, C0100, C0150, C0160, C0190, C0200, C0210/R0030</p>	<p>Gross TP as a whole and Gross BE for different countries - Non-EEA countries outside the materiality threshold</p>	<p>Amount of Gross TP as a whole and gross Best Estimate by country where the contract was entered into, for non-EEA countries outside the materiality threshold (i.e. those not reported separately by country), except the home country, for each LoB and totals for Life other than health insurance, incl. Unit-Linked and Health similar to life insurance.</p>
<p>C0020, C0030, C0060, C0090, C0100, C0150, C0160, C0190, C0200, C0210/R0040, ...</p>	<p>Gross TP as a whole and Gross BE for different countries – Country 1 [one line for each country in the materiality threshold]</p>	<p>Amount of Gross TP as a whole and gross Best Estimate by country where the contract was entered into, for each of the countries in the materiality threshold, except the home country, for each LoB and totals for Life other than health insurance, incl. Unit-Linked and Health similar to life insurance.</p>