Errata: Guidelines on the supervision of branches of third country insurance undertakings

The following corrections and amendments have been reflected in the updated Guidelines on the supervision of branches of third country insurance undertakings.

GUIDELINES

1. Paragraph 1.74 a) is replaced by the following:

"data points with the data type 'Monetary' expressed in units with no decimals with the exception of templates S.06.02, S.08.01 or S.11.01, which are expressed in units with two decimals;"

2. Paragraph 1.75 is replaced by the following:

"Where a significant development affects the information received from a third country insurance undertaking or upon request from the host supervisory authority due to material data quality issues identified, the host supervisory authority should ensure that the third country insurance undertaking submits to it an update of this information as soon as possible following the occurrence of the significant development. Such an update can take the form of amendments to the initial report."

3. Paragraph 1.77 e) is replaced by the following:

"unless one single currency represents more than 80% of the total liabilities, template S.02.02.01 of Annex I to the Implementing Technical Standard on the Templates for the Submission of Information, specifying information on branch liabilities by currency, following the instructions set out in S.02.02 Annex II to the Implementing Technical.";

4. Paragraph 1.77 g) is replaced by the following:

"where any of the following conditions apply, template S.03.01.01 of Annex I to the Implementing Technical Standard on the Templates for the Submission of Information, specifying general information on off balance sheet items, following the instructions set out in S.03.01 of Annex II to the Implementing Technical Standard on the Templates for the Submission of Information:

(a) the amount of any of the following values is higher than 2% of Total Assets:

- Value of guarantee/collateral/contingent liabilities — Guarantees provided by the undertaking, including letters of credit (C0020/R0010) plus Value of guarantee/collateral/contingent liabilities — Total collateral pledged (C0020/R0300) plus Maximum value — Total Contingent liabilities (C0010/R0400); or

- Value of guarantee/collateral/contingent liabilities — Guarantees received by the undertaking, including letters of credit (C0020/R0030) plus Value of guarantee/collateral/contingent liabilities — Total collateral held (C0020/R0200);

(b) the undertaking has provided or received any unlimited guarantee;";

5. Paragraph 1.77 h) is deleted;
6. Paragraph 1.77 i) is deleted;
7. Paragraph 1.77 k) is deleted;
8. Paragraph 1.77 p) is deleted;
9. Paragraph 1.77 s) is replaced by the following:

"Where the ratio of the value of assets held as collateral to total balance sheet as reported in items C0010/R0500 of template S.02.01.01 exceeds 10%, template S.11.01.01 of Annex I to the Implementing Technical Standard on the Templates for the Submission of Information, providing an item_by_item list of assets held as collateral, consisting of all types of off balance sheet asset categories held as collateral following the instructions set out in S.11.01 of Annex II to the Implementing Technical Standard on the Templates for the Submission of Information.;

10. The following paragraph is added after paragraph 1.77 m):

"ma) template S.06.04.01 of Annex I to the Implementing Technical Standard on the Templates for the Submission of Information, providing information on the Sustainable investments and climate change-related risks to investments held by the third country branch, following the instructions set out in S.06.04 of Annex II to the Implementing Technical Standard on the Templates for the Submission of Information";

11. Paragraph 1.77 u) is replaced by the following:

"template S.12.02.01 of Annex I to the Implementing Technical Standard on the Templates for the Submission of Information, specifying information on life and health SLT technical provisions by country, where the life and health SLT technical provisions regarding the country where the branch is established does not represent 100% of the sum of the technical provisions calculated as a whole and gross best estimate, following the instructions set out in S.12.02 of Annex II to the Implementing Technical Standard on the Templates for the Submission of Information";

12. Paragraph 1.77 v) is replaced by the following:

"unless the branch uses simplifications for the calculation of technical provisions, for which an estimate of the expected future cash‑flows arising from the contracts are not calculated, template S.13.01.01 of Annex I to the Implementing Technical Standard on the Templates for the Submission of Information, regarding projection of best estimate future cash flows of the life business, following the 19/36 instructions set out in S.13.01 of Annex II to the Implementing Technical Standard on the Templates for the Submission of Information";

13. Paragraph 1.77 w) is replaced by the following:

"template S.14.01.01 of Annex I to the Implementing Technical Standard on the Templates for the Submission of Information, regarding life obligations analysis, including life insurance contracts and annuities stemming from non life contracts, by product and by homogeneous risk group issued by the branch, following the instructions set out in S.14.01 of Annex II to the Implementing Technical Standard on the Templates for the Submission of Information;"

14. The following paragraphs are added after paragraph w):

"wa) template S.14.02.01 of Annex I to the Implementing Technical Standard on the Templates for the Submission of Information, specifying information on non-life obligations analysis, by line of business and specific product categories issued by the undertaking, following the instructions set out in S.14.02 of Annex II to the Implementing Technical Standard on the Templates for the Submission of Information;

wb) template S.14.03 of Annex I to the Implementing Technical Standard on the Templates for the Submission of Information, specifying information on cyber underwriting risk, following instructions set out in section S.14.03 of Annex II to the Implementing Technical Standard on the Templates for the Submission of Information, where any of the following conditions apply:

(i) sum of premiums earned for standalone cyber policies and policies with cyber as add-on coverage (where only the (estimated) premiums earned for cyber risk should be taken into account) is greater than 5% of the overall non-life business pursued by the undertaking or greater than 5 million €;

(ii) number of policies that include cyber risk coverage (i.e. standalone cyber and/or cyber ad add-on policy) represent more than 3% of the total number of policies of the non-life business);"

15. Paragraph 1.77 x) is deleted;
16. Paragraph 1.77 y) is deleted;
17. Paragraph 1.77 bb) is replaced by the following:

"template S.17.03.01 of Annex I to Implementing Technical Standard on the Templates for the Submission of Information, specifying information on non-life technical provisions referred to direct insurance business by country, where the non-life technical provisions regarding the country where the branch is established does not represent 100% of the sum of the technical provisions calculated as a whole and gross best estimate, following the instructions set out in section S.17.03 of Annex II to Implementing Technical Standard on the Templates for the Submission of Information.";

18. Paragraph 1.77 cc) is replaced by the following:
"unless the undertaking uses simplifications for the calculation of technical provisions, for which an estimate of the expected future cash–flows arising from the contracts are not calculated, template S.18.01.01 of Annex I to Implementing Technical Standard on the Templates for the Submission of Information, regarding projection of future cash flows based on best estimate of the non-life business, for the lines of business representing a coverage of 90% of the sum of the technical provisions calculated as a whole and gross best estimate, following the instructions set out in S.18.01 of Annex II to Implementing Technical Standard on the Templates for the Submission of Information.";

19. Paragraph 1.77 dd) i) is replaced by the following:

"i. If the total gross best estimate for one non life line of business represents more than 10% of the total gross best estimate of the claims provision the information should be reported with the following split by currencies:

a) amounts for the reporting currency;

b) amounts for any currency that represents more than 25% of the gross best estimate of the claims provisions in the original currency from that nonlife line of business; or

c) amounts for any currency that represents less than 25% of the gross best estimate of the claims provisions in the original currency from that nonlife line of business but more than 5% of total gross best estimate of the claims provisions in the original currency."

20. Paragraph 1.77 ee) is replaced by the following:
"template S.20.01.01 of Annex I to Implementing Technical Standard on the Templates for the Submission of Information, specifying information on the development of the distribution of the claims incurred at the end of the financial year for material line of business representing a coverage of 90% of the non-life technical provisions, following the instructions set out in S.20.01 of Annex II to Implementing Technical Standard on the Templates for the Submission of Information, for each line of business as defined in Annex I to Delegated Regulation (EU) 2015/35."

21. Paragraph 1.77 ff) is replaced by the following:
"template S.21.01.01 of Annex I to Implementing Technical Standard on the Templates for the Submission of Information, specifying information on loss distribution risk profile of non-life business for material line of business representing a coverage of 90% of the non-life technical provisions, following the instructions set out in S.21.01 of Annex II to Implementing Technical Standard on the Templates for the Submission of Information, for each line of business as defined in Annex I to Delegated Regulation (EU) 2015/35.";

22. Paragraph 1.77 hh) is replaced by the following:
"template S.21.03.01 of Annex I to Implementing Technical Standard on the Templates for the Submission of Information, specifying information on non-life underwriting by sum insured for material line of business representing a coverage of 90% of the non-life technical provisions, following the instructions set out in S.21.03 of Annex II to Implementing Technical Standard on the Templates for the Submission of Information, by line of business as defined in Annex I to Delegated Regulation (EU) 2015/35.";

23. Paragraph 1.77 nn) is replaced by the following:
"Where the own funds amount for any tier change more than 5% compared to the previous year, template S.23.03.07 of Annex III to these Guidelines, specifying information on annual movements on own funds, following the instructions set out in S.23.03 of Annex IV of these Guidelines."

24. Paragraph 1.77 qq) is deleted;
25. Paragraph 1.77 rr) is deleted;
26. The following paragraph is added after paragraph pp):

"ppa) template S.25.05.01 of Annex I to Implementing Technical Standard on the Templates for the Submission of Information, specifying the SCR for branches using an internal model, following the instructions set out in S.25.05 of Annex II to Implementing Technical Standard on the Templates for the Submission of Information;.

27. The following paragraphs are added after paragraph yy):

"yya) template S.26.08.01 of Annex I to Implementing Technical Standard on the Templates for the Submission of Information, specifying the Solvency Capital Requirement for undertakings using an internal model partial or full, following the instructions set out in S.26.08 of Annex II to Implementing Technical Standard on the Templates for the Submission of Information.";

"yyb) template S.26.09.01 of Annex I to Implementing Technical Standard on the Templates for the Submission of Information, specifying information on internal model market and credit risk for financial instruments, following the instructions set out in S.26.09 of Annex II to Implementing Technical Standard on the Templates for the Submission of Information".;

"yyc) template S.26.10.01 of Annex I to Implementing Technical Standard on the Templates for the Submission of Information specifying information on internal model portfolio view details of credit event risk, following the instructions set out in S.26.10 of Annex II to Implementing Technical Standard on the Templates for the Submission of Information".;

"yyd) template S.26.11.01 of Annex I to Implementing Technical Standard on the Templates for the Submission of Information, specifying information on internal model details for financial instruments of credit risk, following the instructions set out in S.26.11 of Annex II to Implementing Technical Standard on the Templates for the Submission of Information".;

"yye) template S.26.12.01 of Annex I to Implementing Technical Standard on the Templates for the Submission of Information, specifying information on internal model for non-financial instruments of credit risk, following the instructions set out in S.26.12 of Annex II to Implementing Technical Standard on the Templates for the Submission of Information".;

"yyf) template S.26.13.01 of Annex I to Implementing Technical Standard on the Templates for the Submission of Information, specifying information on internal model non-life and health NSLT underwriting risk, following the instructions set out in S.26.13 of Annex II to Implementing Technical Standard on the Templates for the Submission of Information".;

"yyg) template S.26.14.01 of Annex I to Implementing Technical Standard on the Templates for the Submission of Information, specifying information on internal model life and health underwriting risk, following the instructions set out in S.26.14 of Annex II to Implementing Technical Standard on the Templates for the Submission of Information".;

"yyh) template S.26.15.01 of Annex I to Implementing Technical Standard on the Templates for the Submission of Information, specifying information on internal model operational risk, following the instructions set out in S.26.15 of Annex II to Implementing Technical Standard on the Templates for the Submission of Information".;

"yyi) template S.26.16.01 of Annex I to Implementing Technical Standard on the Templates for the Submission of Information, specifying information on internal model changes, following the instructions set out in S.26.16 of Annex II to Implementing Technical Standard on the Templates for the Submission of Information".;

28. Paragraph 1.77 fff) is replaced by the following:
"where reinsurance recoverables are higher than 10% of the total best estimate, template S.30.01.01 of Annex I to the Implementing Technical Standard on the Templates for the Submission of Information, specifying information on facultative covers in the next reporting year, covering information on the overall 20 largest facultative reinsurance exposures plus the largest two in each line of business if not covered by the largest 20 most important risks in terms of reinsured exposure for each line of business as defined in Annex I of Delegated Regulation (EU) 2015/35 for which facultative reinsurance is used, following the instructions set out in S.30.01 of Annex II to the Implementing Technical Standard on the Templates for the Submission of Information;"

29. Paragraph 1.74 ggg) is replaced by the following:
"where reinsurance recoverables are higher than 10% of the total best estimate, template S.30.02.01 of Annex I to the Implementing Technical Standard on the Templates for the Submission of Information, specifying information on shares of reinsurers of facultative covers in the next reporting year covering information on the overall 20 largest facultative reinsurance exposures plus the largest two in each line of business if not covered by the largest 20 most important risks in terms of reinsured exposure, for each line of business as defined in Annex I of Delegated Regulation (EU) 2015/35, following the instructions set out in S.30.02 of Annex II to the Implementing Technical Standard on the Templates for the Submission of Information;"

30. Paragraph 1.74 hhh) is replaced by the following:

"where reinsurance recoverables are higher than 10% of the total best estimate, template S.30.03.01 of Annex I to the Implementing Technical Standard on the Templates for the Submission of Information, specifying information on the outgoing reinsurance program in the next reporting year covering prospective information on reinsurance treaties whose period of validity includes or overlaps the next reporting year, following the instructions set out in S.30.02 of Annex II to the Implementing Technical Standard on the Templates for the Submission of Information;"

31. Paragraph 1.74 iii) is replaced by the following:

"where reinsurance recoverables are higher than 10% of the total best estimate, template S.30.04.01 of Annex I to the Implementing Technical Standard on the Templates for the Submission of Information, specifying information on the outgoing reinsurance program in the next reporting year, covering prospective information on reinsurance treaties whose period of validity of includes or overlaps the next reporting year, following the instructions set out in section, following the

instructions set out in S.30.02 of Annex II to the Implementing Technical Standard on the Templates for the Submission of Information;"

32. Paragraph 1.80 h) is deleted;

33. The following paragraph is added after paragraph 1.85 d):

"da) template S.25.05.01 of Annex I to Implementing Technical Standard on the Templates for the Submission of Information, specifying the SCR for branches using an internal model, following the instructions set out in S.25.05 of Annex II to Implementing Technical Standard on the Templates for the Submission of Information;.

34. Paragraph 1.85 e) is deleted;

35. Paragraph 1.85 f) is deleted;

36. Paragraph 1.85, the following paragraph is added after m):

(x) "template SR.26.08.01 of Annex I to Implementing Technical Standard on the Templates for the Submission of Information, specifying information on internal model: Solvency Capital Requirement - for undertakings using the standard formula and partial internal model, following the instructions set out in section S.26.08 of Annex II to Implementing Technical Standard on the Templates for the Submission of Information";

37. Paragraph 1.87 is replaced by:

"Where a partial internal model is used, the host supervisory authority should ensure that the information defined in paragraphs 1.85(g)-(n) of this Guideline is only reported in relation to the standard formula, unless otherwise decided on the basis of Guideline 49.";

38. Paragraph 1.88 is replaced by:

"Where a full internal model is used, the host supervisory authority should ensure that the information defined in paragraphs 1.85(g)-(n) is not reported.";

39. Paragraph 1.91 is replaced by:

"When the third country insurance undertaking is using an internal model for the calculation of the SCR in respect of its branch operations, the host supervisory authority should ensure that the notional SCR for each material ring fenced fund, material matching portfolio and the remaining part, is taken into account by the third country insurance undertaking when it submits the relevant information identified in templates S.25.05, as agreed with the respective national competent authority."

ANNEX III

(1)   in template S.01.01 — Content of the submission rows R0070, R0080, R0120, R0180, R0260, R0270 and R0480 are deleted;

(2)   in template S.01.01 — Content of the submission after row R0150 the following new row is inserted;

S.06.04.01 –Climate change-related risks to investments	R0151

(3)   in template S.01.01 — Content of the submission after row R0250 the following new rows are inserted;

S.14.02.01 - Non-life business - policy and customer information	R0251
S.14.03.01 - Cyber risk	R0252

(4)   in template S.01.01 — Content of the submission after row R0470 is deleted;

(5)   in template S.01.01 — Content of the submission after row R0460 the following new row is inserted;

"S.25.05.01 - Solvency Capital Requirement - for undertakings using an internal model (partial or full)";	R0470

(6)   in template S.01.01 — Content of the submission after row R0560 the following new rows are inserted;

"S.26.08.01 - Solvency Capital Requirement - for undertakings using an internal model (partial or full)	R0561
S.26.09 - Internal model - Market & credit risk and sensitivities	R0562
S.26.10 - Internal model - Credit event risk Portfolio view details	R0563
S.26.11 - Internal model - Credit event risk for financial instruments	R0564
S.26.12 - Internal model - Credit risk Non-Financial Instruments	R0565
S.26.13 - Internal model - Non-life & Health Non-SLT	R0566
S.26.14 - Internal model - Life & Health risk	R0567
S.26.15 - Internal model - Operational risk	R0568
S.26.16 - Internal model - Model Changes";	R0569

(7)   in template S.01.02 — Basic information row R0060 is deleted;

(8)   in template S.01.02 – Basic information after row R0230 the following new rows are added:

"Captive business	R0270
Run-off business	R0280";

(9)   in template S.05.01— row code for row R1200 is amended to R1210 and for row R2500 to R2510;

(10)   template S.06.02 is amended as follows:

   (a)   the following columns are inserted between column C0120 and C0130:
          "

"C0121	Code of custodian
C0122	Type of code of custodian";

   (b)   the following columns are inserted between column C0140 and C0150:

"C0145	Long-term equity investment;"

   (c)   the following columns are inserted between column C0290 and C0300:

"C0292	SCR calculation approach for CIU
C0293	Bail-in rules
C0294	Regional Governments and Local Authorities (RGLA)
C0295	Crypto-assets

C0296	Property type
C0297	Property location";

ANNEX IV

(1)　in Section S.01.01 — Content of the submission, the table is amended as follows:

　　a) in the 'General comments' section the following is added at the end:
　　　"When a template is submitted only with zeros or without figures, then S.01.01 should indicate one of the "non reported" options";

　　b) in the second column ('ITEM') of row C0010/R0040 is replaced by the following:
　　　"S.02.02 - Liabilities by currency";

　　c) in the third column ('Instructions') of row C0010/R0060 are replaced by the following:
　　　"One of the options in the following closed list shall be used:
　　　1 - Reported
　　　2 - Not reported as no off-balance sheet items
　　　3 — Not due in accordance with instructions of the template
　　　0 - Not reported other reason (in this case special justification is needed)";

　　d) row R0070 and R0080 are deleted:

　　e) row R0120 is deleted;

　　f) in the third column ('Instructions') of row C0010/R0140 are replaced by the following:
　　　"One of the options in the following closed list shall be used:
　　　1 - Reported
　　　6 – Exempted under Guideline 48
　　　7 – Not due annually as reported for Quarter 4 (this option is only applicable on annual submissions)
　　　0- Not reported (in this case special justification is needed)";

　　g) in the third column ('Instructions') of row C0010/R0150 are replaced by the following:
　　　"One of the options in the following closed list shall be used:
　　　1 - Reported
　　　2 – Not reported as no Collective investment undertakings (only for branches not exempted under Guideline 48)
　　　6 – Exempted under Guideline 48
　　　7 – Not due as no material changes since quarterly submission (this option is only applicable on annual submissions)
　　　0 - Not reported (in this case special justification is needed)";

　　h)　the following row is inserted after row R0150:

"C0010/R0151	S.06.04 - Climate change-related risks to investments	One of the options in the following closed list shall be used: 1 — Reported 0 — Not reported (in this case special justification is needed)";

　　i) in the third column ('Instructions') of row C0010/R0160 are replaced by the following:
　　　"One of the options in the following closed list shall be used:
　　　1 - Reported
　　　2 - Not reported as no structured products (only for branches not exempted under Guideline 48)

3 — Not due in accordance with instructions of the template

6 – Exempted under Guideline 48

0 - Not reported other reason (in this case special justification is needed)";

j) in the third column ('Instructions') of row C0010/R0170 are replaced by the following:

"One of the options in the following closed list shall be used:

1 - Reported

2 - Not reported as no derivative transactions (only for branches not exempted under Guideline 48)

6 – Exempted under Guideline 48

7 – Not due as no material changes since quarterly submission (this option is only applicable on annual submissions)

0 - Not reported other reason (in this case special justification is needed)";

k) row R0180 is deleted;

l) in the third column ('Instructions') of row C0010/R0200 are replaced by the following:

"One of the options in the following closed list shall be used:

1 - Reported

2 - Not reported as no Securities lending and repos (only for branches not exempted under Guideline 48)

3 — Not due in accordance with instructions of the template

6 – Exempted under Guideline 48

0- Not reported other reason (in this case special justification is needed)";

m) in the third column ('Instructions') of row C0010/R0210 are replaced by the following:

"One of the options in the following closed list shall be used:

1 - Reported

2 - Not reported as no Assets held as collateral (only for branches not exempted under Guideline 48)

6 – Exempted under Guideline 48

0 - Not reported other reason (in this case special justification is needed)";

n) in the third column ('Instructions') of row C0010/R0220 are replaced by the following:

"One of the options in the following closed list shall be used:

1 - Reported

2 - Not reported as no life and health SLT business (only for branches not exempted underGuideline 48)

6 – Exempted under Guideline 48

0 - Not reported other reason (in this case special justification is needed)";

o) rows R0260 and R0270 are deleted;

p) the following rows are inserted after row R0250:

"C0010/R0251	S.14.02 - Non-life business - policy and customer information	One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as no non-life business 0 — Not reported other reason (in this case special justification is needed)";
"C0010/R0252	S.14.03 - Cyber risk products	One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as no cyber coverages

| | | 3 — Not due in accordance with instructions of the template |
| | | 0 — Not reported other reason (in this case special justification is needed)"; |

q) in the third column ('Instructions') of row C0010/R290 are replaced by the following:
"One of the options in the following closed list shall be used:
1 - Reported
2 - Not reported as no non-life business only for branches not exempted under Guideline 48)
6 – Exempted under Guideline 48
0 - Not reported other reason (in this case special justification is needed)";

r) in the third column ('Instructions') of row C0010/R310 are replaced by the following:
"One of the options in the following closed list shall be used:
1 - Reported
2 - Not reported as no non-life business
3 — Not due in accordance with instructions of the template
0 - Not reported other reason (in this case special justification is needed)";

s) in the third column ('Instructions') of row C0010/R330 are replaced by the following:
"One of the options in the following closed list shall be used:
1 - Reported
2 - Not reported as no non-life business
3 — Not due in accordance with instructions of the template
18 — Not reported as no direct insurance business
0 - Not reported other reason (in this case special justification is needed)";

t) in the third column ('Instructions') of row C0010/R340 are replaced by the following:
"One of the options in the following closed list shall be used:
1 - Reported
2 - Not reported as no non-life business
3 — Not due in accordance with instructions of the template
18 — Not reported as no direct insurance business
0 - Not reported other reason (in this case special justification is needed)";

u) in the third column ('Instructions') of row C0010/R350 are replaced by the following:
"One of the options in the following closed list shall be used:
1 - Reported
2 - Not reported as no non-life business
18 — Not reported as no direct insurance business
0 - Not reported other reason (in this case special justification is needed)";

v) in the third column ('Instructions') of row C0010/R360 are replaced by the following:
"One of the options in the following closed list shall be used:
1 - Reported
2 - Not reported as no non-life business
3 — Not due in accordance with instructions of the template
18 — Not reported as no direct insurance business
0 - Not reported other reason (in this case special justification is needed)";

w) in the third column ('Instructions') of row C0010/R430 are replaced by the following:
"One of the options in the following closed list shall be used:
1 -— Reported
3 — Not due in accordance with instructions of the template
0 - Not reported (in this case special justification is needed)";

x) in the third column ('Instructions') of row C0010/R440 are replaced by the following:

"One of the options in the following closed list shall be used:
1 - Reported
2 - Not reported as no participations held
3 — Not due in accordance with instructions of the template
0 - Not reported (in this case special justification is needed)";
    y) the instructions and the title of the row R0470 are replaced by the following:

"C0010/R0470	S.25.05 - Solvency Capital Requirement - for undertakings using internal model (partial or full)	One of the options in the following closed list shall be used: 1 - Reported as use of partial internal model 9 - Reported as use of full internal model 10 - Not reported as use of standard formula 0 - Not reported other reason (in this case special justification is needed)2;

    z) row R0480 is deleted;
    aa) in the third column ('Instructions') of row C0010/R500 are replaced by the following:
        "One of the options in the following closed list shall be used:
        1 - Reported
        2 - Not reported as risk not existent
        8 - Not reported due to use of partial internal model
        9 - Not reported due to use of full internal model
        11 - Not reported as reported at RFF/MAP level
        16 — Reported due to request of Article 112 of Directive 2009/138/EC
        17 — Reported for SF sub-modules
        0 - Not reported other reason (in this case special justification is needed)";
    bb)   in the third column ('Instructions') of row C0010/R510 are replaced by the following:
        "One of the options in the following closed list shall be used:
        1 - Reported
        2 - Not reported as risk not existent
        8 - Not reported due to use of partial internal model
        9 - Not reported due to use of full internal model
        11 - Not reported as reported at RFF/MAP level
        16 — Reported due to request of Article 112 of Directive 2009/138/EC
        17 — Reported for SF sub-modules
        0 - Not reported other reason (in this case special justification is needed)";
    cc)in the third column ('Instructions') of row C0010/R520 are replaced by the following:
        "One of the options in the following closed list shall be used:
        1 - Reported
        2 - Not reported as risk not existent
        8 - Not reported due to use of partial internal model
        9 - Not reported due to use of full internal model
        11 - Not reported as reported at RFF/MAP level
        16 — Reported due to request of Article 112 of Directive 2009/138/EC
        17 — Reported for SF sub-modules
        0 - Not reported other reason (in this case special justification is needed)";
    dd)   in the third column ('Instructions') of row C0010/R530 are replaced by the following:
        "One of the options in the following closed list shall be used:
        1 - Reported
        2 - Not reported as risk not existent

8 - Not reported due to use of partial internal model

9 - Not reported due to use of full internal model

11 - Not reported as reported at RFF/MAP level

16 — Reported due to request of Article 112 of Directive 2009/138/EC

17 — Reported for SF sub-modules

0 - Not reported other reason (in this case special justification is needed)";

ee) in the third column ('Instructions') of row C0010/R540 are replaced by the following:

"One of the options in the following closed list shall be used:

1 - Reported

2 - Not reported as risk not existent

8 - Not reported due to use of partial internal model

9 - Not reported due to use of full internal model

11 - Not reported as reported at RFF/MAP level

16 — Reported due to request of Article 112 of Directive 2009/138/EC

17 — Reported for SF sub-modules

0 - Not reported other reason (in this case special justification is needed)";

ff) in the third column ('Instructions') of row C0010/R550 are replaced by the following:

"One of the options in the following closed list shall be used:

1 - Reported

2 - Not reported as risk not existent

8 - Not reported due to use of partial internal model

9 - Not reported due to use of full internal model

11 - Not reported as reported at RFF/MAP level

16 — Reported due to request of Article 112 of Directive 2009/138/EC

17 — Reported twice due to use of PIM for SF sub-modules

0 - Not reported other reason (in this case special justification is needed)";

gg)   in the third column ('Instructions') of row C0010/R560 are replaced by the following:

"One of the options in the following closed list shall be used:

1 - Reported

2 - Not reported as risk not existent

8 - Not reported due to use of partial internal model

9 - Not reported due to use of full internal model

11 - Not reported as reported at RFF/MAP level

16 — Reported due to request of Article 112 of Directive 2009/138/EC

17 — Reported for SF sub-modules

0 - Not reported other reason (in this case special justification is needed)";

hh) the following rows are included after R0560:

"C0010/R0561	S.26.08 - Solvency Capital Requirement - for undertakings using an internal model (partial or full)	One of the options in the following closed list shall be used:
		4 — Reported due to use of partial internal model
		5 — Reported due to use of full internal model
		10 — Not reported due to use of standard formula
		11 — Not reported as reported at RFF/MAP level
		0 — Not reported other reason (in this case special justification is needed)

C0010/R0562	S.26.09 - Internal model - Market & credit risk and sensitivities	One of the options in the following closed list shall be used: 4— Reported due to use of partial internal model covering these risks 5— Reported due to use of full internal model 10 — Not reported due to use of standard formula or partial internal model not covering these risks 0 — Not reported other reason (in this case special justification is needed)
C0010/R0563	S.26.10 - Internal model - Credit event risk Portfolio view details	One of the options in the following closed list shall be used: 4 — Reported due to use of partial internal model covering these risks 5— Reported due to use of full internal model 10 — Not reported due to use of standard formula or partial internal model not covering these risks 0 — Not reported other reason (in this case special justification is needed)
C0010/R0564	S.26.11 - Internal model - Credit event risk for financial instruments	One of the options in the following closed list shall be used: 4— Reported due to use of partial internal model covering these risks 5 — Reported due to use of full internal model 10 — Not reported due to use of standard formula or partial internal model not covering these risks 0 — Not reported other reason (in this case special justification is needed)
C0010/R0565	S.26.12 - Internal model - Credit risk Non-Financial Instruments	One of the options in the following closed list shall be used: 4 — Reported due to use of partial internal model covering these risks 5— Reported due to use of full internal model 10 — Not reported due to use of standard formula or partial internal model not covering these risks 0 — Not reported other reason (in this case

		special justification is needed)
C0010/R0566	S.26.13 - Internal model - Non-life & Health non-SLT	One of the options in the following closed list shall be used:
		4— Reported due to use of partial internal model covering these risks
		5 — Reported due to use of full internal model
		10 — Not reported due to use of standard formula or partial internal model not covering these risks
		0 — Not reported other reason (in this case special justification is needed)
C0010/R0567	S.26.14 - Internal model - Life & health risk	One of the options in the following closed list shall be used:
		4— Reported due to use of partial internal model covering these risks
		5— Reported due to use of full internal model
		10 — Not reported due to use of standard formula or partial internal model not covering these risks
		0 — Not reported other reason (in this case special justification is needed)
C0010/R0568	S.26.15 - Internal model - Operational risk	One of the options in the following closed list shall be used:
		4— Reported due to use of partial internal model covering these risks
		5— Reported due to use of full internal model
		10 — Not reported due to use of standard formula or partial internal model not covering these risks
		0 — Not reported other reason (in this case special justification is needed)
C0010/R0569	S.26.16 - Internal model - Model Changes	One of the options in the following closed list shall be used:
		4— Reported due to use of partial internal model covering these risks
		5— Reported due to use of full internal model
		10 — Not reported due to use of standard formula or partial internal model not covering these risks

		0 — Not reported other reason (in this case special justification is needed)";

    ii) in the third column ('Instructions') of row C0010/R570 are replaced by the following:
"One of the options in the following closed list shall be used:

1 - Reported

2 -— Not reported as risk not existent

8 - Not reported due to use of partial internal model

9 - Not reported due to use of full internal model

11 - Not reported as reported at RFF/MAP level

0 - Not reported other reason (in this case special justification is needed)";

    jj) in the third column ('Instructions') of row C0010/R0640 are replaced by the following:
"One of the options in the following closed list shall be used:

1 – Reported

2 – Not reported as no facultative covers

3 — Not reported due to reinsurance recoveries below the threshold specified in the template

0 - Not reported other reason (in this case special justification is needed)";

    kk) in the third column ('Instructions') of row C0010/R0650 are replaced by the following:
"One of the options in the following closed list shall be used:

1 – Reported

2 – Not reported as no facultative covers

3 — Not reported due to reinsurance recoveries below the threshold specified in the template

0 - Not reported other reason (in this case special justification is needed)";

    ll) in the third column ('Instructions') of row C0010/R0660 are replaced by the following:
"One of the options in the following closed list shall be used:

1 – Reported

2 – Not reported as no facultative covers

3 — Not reported due to reinsurance recoveries below the threshold specified in the template

0 - Not reported other reason (in this case special justification is needed)";

    mm)   in the third column ('Instructions') of row C0010/R0670 are replaced by the following:
"One of the options in the following closed list shall be used:

1 – Reported

2 – Not reported as no facultative covers

3 — Not reported due to reinsurance recoveries below the threshold specified in the template

0 - Not reported other reason (in this case special justification is needed)";

    nn) in the second column ("Item") of row C0010/R0680 is replaced by the following:
"S.31.01 - Share of reinsurers (including Finite Reinsurance and SPV's)";

(2)   in Section S.01.02 — General comments, the last sentence is replaced by the following:
"This annex relates to quarterly and annual submission of information for third countries branches.";

(3)   in Section S.01.02 — Basic information, the table is amended as follows:
       a)   in the third column ('Instructions') of row C0010/R0050 are replaced by the following:

   "Identification code of the branch, using the Legal Entity Identifier (LEI). "

       b) row R0060 is deleted;

(4)   in Section S.01.02 — General comments, the second paragraph is replaced by the following:
       "This annex relates to quarterly and annual submission of information for third countries
       branches.";

(5)   in Section S.01.02 — General comments the following rows are inserted after row R0230 :

"C0010/R0270	Captive Business	Identify if the undertaking performs a captive business in line with the definition in Article 13 of Directive 2009/138/EC. 1 – Captive business 2 – No captive business
C0010/R0280	Run-Off Business	This item does not apply to the undertakings whose licence has been withdrawn. One of the options in the following closed list shall be used: 1 – Undertakings running-off a portfolio of contracts but not their whole business (partial run-off undertaking or undertaking with run-off portfolio); 2 – Undertakings running-off their whole (previous) business (full run-off undertaking); 3 – Undertakings with a run-off business model (specialised run-off undertakings) - insurance undertakings or groups whose business model is to actively acquire legacy portfolios or whole insurers in run-off; 4 – No run-off business.";

(6)   in Section S.02.01 — Balance sheet, the table is amended as follows:
       a)   in the third column ('Instructions') of row Z0030 the first sentence is replaced by the
            following:
            "When item Z0020 = 1, this is a unique number or code of fund, as attributed by the
            undertaking.";
(7)
       b)   in the third column ('Instructions') of row C0010 - C0020/R0140 are replaced by the
            following:

   "Bonds issued by public authorities, whether by central governments, supra-national
   government institutions, regional governments or governments or local authorities and
   bonds that are fully, unconditionally and irrevocably guaranteed by the European Central
   Bank, Member States' central government and central banks denominated and funded in the
   domestic currency of that central government and the central bank, multilateral development
   banks referred to in paragraph 2 of Article 117 of Regulation (EU) No 575/2013 or
   international organisations referred to in Article 118 of Regulation (EU) No 575/2013,
   regional governments and local authorities listed in Article 1 of Implementing Regulation
   (EU) 2015/2011, where the guarantee meets the requirements set out in Article 215 of
   Delegated Regulation 2015/35.

With regard to 'Branch management accounts value 'column (C0020), where the split between bonds, structured products and collateralised securities is not available, this item shall not be reported. "

c) in the third column ('Instructions') of row C0010 - C0020/R0160 are replaced by the following:

"Hybrid securities, combining a fixed income (return in a form of fixed payments) instrument with a series of derivative components. Excluded from this category are fixed income securities that are issued by sovereign governments. Concerns securities that have embedded any categories of derivatives, including Credit Default Swaps (CDS), Constant Maturity Swaps (CMS), Credit Default Options.

With regard to 'Branch management accounts value 'column (C0020), where- the split between bonds, structured products and collateralised securities is not available, this item shall not be reported. "

d) in the third column ('Instructions') of row C0010 - C0020/R0270 are replaced by the following:

"This is the total amount of reinsurance recoverables. It corresponds to the amount of reinsurer share of technical provisions (including Finite reinsurance and SPV).

For 'Solvency II value' column (C0010) this cell in particular shall include all expected payments from reinsurers to the undertaking (or vice versa) corresponding to payments not yet made by the undertaking to policyholders (or by policyholders to the undertaking). While all expected payments from reinsurers to the undertaking (or vice versa) corresponding to payments already made by the undertaking to policyholders (or by policyholders to the undertaking) shall be included in reinsurance receivables (or reinsurance payables). "

e) in the third column ('Instructions') of row C0010 - C0020/R0370 are replaced by the following:

" For 'Solvency II value' column (C0010) this cell shall include all expected payments (due and past-due) from reinsurers linked to reinsurance business to the undertaking that are not included in reinsurance recoverables.

These should not be included in the item "any other assets not elsewhere shown".

This cell in particular should take into account all expected payments from reinsurers to the undertaking corresponding to payments made by the undertaking to the policyholders.

It also includes all expected payments (due and past-due) from reinsurers in relation to other than insurance events or those that have been agreed between cedent and reinsurer and where the amount of the expected payment is certain. "

f) in the third column ('Instructions') of row C0010 - C0020/R0830 are replaced by the following:

"Amounts payable to reinsurers (in particular current accounts) other than deposits linked to reinsurance business that are not included in reinsurance recoverables, including payables from the undertaking to reinsurers in relation to other than insurance events.

Includes payables to reinsurers that relate to ceded premiums.

For Solvency II column (C0010) this cell shall include all expected payments (due and past-due) from the undertaking to reinsurers that are not included in reinsurance recoverables. These shall not be included in the item "any other liabilities not elsewhere shown".

This cell in particular should take into account all expected payments from the undertaking to reinsurers corresponding to payments made by the policyholders to the undertaking.

It also includes all expected payments (due and past-due) to reinsurers in relation to other than insurance events or those that have been agreed between cedent and reinsurer and where the amount of the expected payment is certain. "

(8)   in Section S.06.02 — List of assets, the following amendments are done:

a)   In the "General comments" after point e) the following is added:
"All reporting items shall be reported, except when otherwise stated in these instructions.
Items C0110, C0120, C0121, C0122, C0130, C0140, C0190, C0200, C0230, C0270, C0280, C0310, C0370, and C0380 are not applicable to CIC 09 - Other investments.";

b)   in the third column ('Instructions') of row C0060 are replaced by the following:
"Distinction between life, non-life, shareholder's funds, general (no split) and ring fenced funds.
Underlying assets of life technical provisions should be assigned to life portfolio and underlying assets of non-life technical provisions should be assigned to non-life portfolio (by applying the available most precise split).
One of the options in the following closed list shall be used:
1 - Life
2 - Non-life
3 - Ring fenced funds
4 - Other internal funds
5 - Shareholders' funds
6 - General

The split is not mandatory, unless otherwise required by the national supervisory authority, except for identifying ring fenced funds, but shall be reported if the undertaking uses it internally. When an undertaking does not apply a split "general" shall be used.";

c)   in the third column ('Instructions') of row C0070 is replaced by the following:
" Applicable to assets held in ring fenced funds or other internal funds, defined at national level, in particular regarding funds (asset portfolios) supporting life products.

Number or code which is attributed by the undertaking, corresponding to the unique number or code assigned to each fund. This number or code has to be consistent over time and should be used to identify the same funds in other templates (e.g. in S.08.01, S.14.01). It should not be re-used for a different fund.

The fund number is not mandatory, unless otherwise required by the national supervisory authority.";

d)   in the third column ('Instructions') of row C0100 the third sentence is replaced by the following:
"One of the options in the following closed list shall be used for the pledged part of the asset:"

e)   in the third column ('Instructions') of row C0110 the last sentence is replaced by the following:

"Regarding CIC Category 9, excluding CIC 95 – Plant and equipment (for own use), the country of custody corresponds to the issuer country, which is assessed by the address of the property."

f) in the third column ('Instructions') of row C0120 are replaced by the following:
"Name of the financial institution that is the custodian.
In case of the same asset being held in custody in more than one custodian, each asset shall be reported separately in as many lines as needed in order to properly identify all custodians.
For assets stored in-house, the insurance undertaking should be reported as the custodian.
When available, this item corresponds to the entity name in the LEI database. When this is not available corresponds to the legal name.
This item is not applicable for CIC category 8 – Mortgages and Loans (for mortgages and loans to natural persons, as those assets are not required to be individualised), CIC 71, CIC 75, CIC 09 and for CIC category 9 – Property and to any other assets that, due to its nature, aren't held in custody.
For assets where there is no custodian or when this item is not applicable, report "No custodian.";

g) the following rows are inserted after row C0130:

"C0121	Code of custodian	Identification of the custodian code using the LEI if available.
		If none is available this item shall not be reported.
C0122	Type of code of custodian	Identification of the type of code used for the "Code of custodian" item. One of the options in the following closed list shall be used:
		1 – LEI
		9 – None";

a) in the third column ('Instructions') of row C0130 are replaced by the following:
"Number of assets, for relevant assets.
This item shall not be reported if item Par amount (C0140) is reported.
This item is not applicable for CIC 71 and 09 and CIC category 9 - Property."

b) in the third column ('Instructions') of row C0140 are replaced by the following:
"Amount outstanding measured at par amount, for all assets where this item is relevant, and at nominal amount for CIC 72, 73, 74, 75, 79and CIC Category 8 — Mortgages and Loans. This item is not applicable for CIC 71, 09 and CIC category 9 - Property. This item shall not be reported if item Quantity (C0130) is reported."

c) the following row is inserted after row C0140:

| "C0145 | Long-term equity investment | Only applicable to CIC categories 3 – Equity and 4 – Collective Investment Undertakings. |
| | | Identify if an equity or collective investment undertaking is classified under the provisions of Art. 171a. of Delegated Regulation (EU) 2015/35. One of the options in the following |

		closed list shall be used:
		1 - Yes
		2 – No
		9 – Not applicable";

d) in the third column ('Instructions') of row C0160 the last sentence is replaced by the following:

"Not applicable to CIC categories 7 - Cash and deposits and 8— Mortgages and Loans."

e) in the third column ('Instructions') of row C0170 are replaced by the following:

"Value calculated as defined by article 75 of the Directive 2009/138/EC.

The following shall be considered:

- Corresponds to the multiplication of "Par amount" by "Unit percentage of par amount Solvency II price" plus "Accrued interest" , for assets where the first two items are relevant;

- Corresponds to the multiplication of "Quantity" by "Unit Solvency II price" , for assets where these two items are relevant;

- For assets classifiable under asset categories CIC 71 and CIC category 9 - Property, this shall indicate the Solvency II value of the asset."

f) in the third column ('Instructions') of row C0190 are replaced by the following:
"

Identify the reported item by filling the name of the asset (or the address in case of property), with the detail settled by the third country branch.

The following shall be considered:

- Regarding CIC 87 and CIC 88, this item shall contain "Loans to AMSB members" or "Loans to other natural persons", according to its nature, as those assets are not required to be individualised. Loans to other than natural persons shall be reported line-by-line.

- This item is not applicable for CIC 95 – Plant and equipment (for own use) as those assets are not required to be individualised, CIC 71 and CIC 75 (unless required by the national supervisory authority).

- For property the country ISO Alpha-2 + postal code + city + street name + street number) of the property held or the latitude & longitude or the CRESTA/NUTS region of the property investment shall be reported: administrative boundaries (e.g. province or county boundaries, e.g. NUTS3 level) or merged postal code areas (e.g. first-two-digit postal code areas, similar to CRESTA 2019[2] low resolution zones).";

g) in the third column ('Instructions') of row C0200 are replaced by the following:
"

Name of the issuer, defined as the entity that issues assets to investors.

When available, this item corresponds to the entity name in the LEI database. When this is not available corresponds to the legal name.

The following shall be considered:

- Regarding CIC category 4 – Collective Investments Undertakings, the issuer name is the name of the fund manager (entity). The authorised management company who can and is responsible for managing the fund is the one to be reported regardless if some activities have been outsourced, including the actual management of the portfolio, i.e. the decision on buying/selling;

- Regarding CIC category 7 – Cash and deposits (excluding CIC 71 and CIC 75), the issuer name is the name of the depositary entity;
- Regarding CIC 87 and CIC 88, this item shall contain "Loans to AMSB members" or "Loans to other natural persons", according to its nature, as those assets are not required to be individualised;
- Regarding CIC category 8 – Mortgages and Loans, other than mortgage and loans, other than CIC 87 and CIC 88 the information shall relate to the borrower;;
- This item is not applicable for CIC 71, CIC 75 - Cash and 9 – Property.";

h) in the third column ('Instructions') of row C0210 are replaced by the following:
"Identification of the issuer code using the Legal Entity Identifier (LEI) if available.
If none is available this item shall not be reported.
The following shall be considered:
- Regarding CIC category 4 – Collective Investments Undertakings, the issuer code is the code of the fund manager (entity). The authorised management company who can and is responsible for managing the fund is the one to be reported regardless if some activities have been outsourced, including the actual management of the portfolio, i.e. the decision on buying/selling;
- Regarding CIC category 7 – Cash and deposits (excluding CIC 71 and CIC 75), the issuer code is the code of the depositary entity
- Regarding CIC category 8 – Mortgages and Loans, other than mortgage and loans, other than CIC 87 and CIC 88 the information shall relate to the borrower;
This item is not applicable for CIC 71, CIC 75and CIC category 9 – Property;
- This item is not applicable to CIC 87 and CIC 88.";

i) in the third column ('Instructions') of row C0220 the instructions are replaced by the following:
"
Identification of the type of code used for the "Issuer Code" item. One of the options in the following closed list shall be used:
1 - LEI
9 – None
This item is not applicable to CIC 87 and CIC 88.
This item is not applicable for CIC 71, CIC 75 and category 9 – Property.";

j) in the third column ('Instructions') of row C0230 the instructions are replaced by the following:
"
Identify the economic sector of issuer based on the latest version of NACE code (as published in an EC Regulation). For NACE sections A to N full four-digit reporting of the NACE codes is required, i.e. the letter identifying the Section followed by the 4 digits code for the class shall be used (e.g. 'K6411'). For the remaining sections Tthe letter reference of the NACE code identifying the Section shall be used as a minimum for identifying sectors (e.g. 'PA' or 'A0111P850' would be acceptable) except for the NACE relating to Financial and Insurance activities, for which the letter identifying the Section followed by the 4 digits code for the class shall be used (e.g. 'K6411').

The following shall be considered:
- Regarding CIC category 4 – Collective Investments Undertakings, the issuer sector is the sector of the fund manager;
- Regarding CIC category 7 – Cash and deposits (excluding CIC 71 and CIC 75), the issuer sector is the sector of the depositary entity

- Regarding CIC category 8 – Mortgages and Loans, other than CIC 87 and CIC 88 the information shall relate to the borrower;
- This item is not applicable for CIC 71, CIC 75, CIC 09 and CIC category 9 – Property;
- This item is not applicable to CIC 87 and CIC 88.";

k) in the third column ('Instructions') of row C0240 are replaced by the following:
"Name of issuer's ultimate parent entity. For collective investment undertakings the ultimate parent of the fund manager (entity) shall be reported.
When available, this item corresponds to the entity name in the LEI database. When this is not available corresponds to the legal name.

The following shall be considered:
- Regarding CIC category 4 – Collective Investments Undertakings, the ultimate parent of the fund manager (entity) shall be reported;
- Regarding CIC category 7 – Cash and deposits (excluding CIC 71 and CIC 75), the group relation relates to the depositary entity
- Regarding CIC category 8 – Mortgages and Loans, other than CIC 87 and CIC 88 the group relation relates to the borrower;
- This item is not applicable for CIC 87 and CIC 88;
- This item is not applicable for CIC 71, CIC 75,CIC 09 and CIC category 9 – Property.
- This item is not applicable for bonds issued by:
- a central government
- a local government,
- a government agency,
- a central bank,
- the group/entity itself,
- a supranational organization (as long as no issuer exists).";

l) in the third column ('Instructions') of row C0250 are replaced by the following:
"Issuer group's identification using the Legal Entity Identifier (LEI) if available.
If none is available, this item shall not be reported.
The following shall be considered:
- Regarding CIC category 4 – Collective Investments Undertakings, , the ultimate parent of the fund manager (entity) shall be reported the group relation relates to the fund manager;
- Regarding CIC category 7 – Cash and deposits (excluding CIC 71 and CIC 75), the group relation relates to the depositary entity;
- Regarding CIC category 8 – Mortgages and Loans, other than CIC 87 and CIC 88 the group relation relates to the borrower;
- This item is not applicable for CIC 87 and CIC 88;
This item is not applicable for CIC 71, CIC 75, CIC 09 and CIC category 9 – Property
– This item is not applicable for bonds issued by :
– a central government,
– a local government,
– a government agency,
– a central bank,
– the group/entity itself,
– a supranational organization (as long as no issuer group exists).";

m) in the third column ('Instructions') of row C0260 are replaced by the following:

"Identification of the code used for the "Issuer Group Code" item. One of the options in the following closed list shall be used:
1 - LEI
9 – None";

n) in the third column ('Instructions') of row C0270 are replaced by the following:
"ISO 3166-1 alpha-2 code of the country of localisation of the issuer.
The localisation of the issuer is assessed by the address of the entity issuing the asset.
The following shall be considered:
- Regarding CIC category 4 – Collective Investments Undertakings, the issuer country is the country is relative toof the fund manager (entity);
- Regarding CIC category 7 – Cash and deposits (excluding CIC 71 and CIC 75), the issuer country is the country of the depositary entity;
- Regarding CIC category 8 – Mortgages and Loans, other than CIC 87 and CIC 88 the information shall relate to the borrower;
- This item is not applicable for CIC 71, CIC 75, CIC 09 and CIC category 9 – Property;
- This item is not applicable to CIC 87 and CIC 88.

One of the options shall be used:
 - ISO 3166-1 alpha-2 code
 - XA: Supranational issuers (public institutions established by a commitment between national states, e.g. issued by a multilateral development bank as referred to in paragraph 2 of Article 117 of Regulation (EU) No 575/2013 or issued by an international organisation referred to in Article 118 of Regulation (EU) No 575/2013, with exemption of 'European Union Institutions');
 - EU: European Union Institutions (as defined in Article 13 of the Treaty on European Union.";

o) in the third column ('Instructions') of row C0280 are replaced by the following:
"Identify the ISO 4217 alphabetic code of the currency of the issue.
The following shall be considered:
- This item is not applicable for CIC 87 and CIC 88, as those assets are not required to be individualised), CIC 75, CIC 09 and for CIC 95 – Plant and equipment (for own use) for the same reason;
- Regarding CIC Category 9 - Property, excluding CIC 95 Plant and equipment (for own use), the currency corresponds to the currency in which the investment was made.";

p) the following rows are inserted after row C0290:

"C0292	SCR calculation approach for CIU	One of the options in the following closed list shall be used:
		1- CIUs for which a full look-through was applied for the purposes of SCR calculation in accordance with Article 84(1) of Delegated Regulation (EC) No 2015/35;
		2- CIUs for which the 'simplified' look-through was applied on the basis of the target underlying asset allocation or last reported asset allocation and for which the data groupings is are used in accordance with

		Article 84(3) of Delegated Regulation (EC) No 2015/35;
		3- CIUs for which the 'simplified' look-through was applied on the basis of the target underlying asset allocation or last reported asset allocation and for which no data groupings is are used in accordance with Article 84(3) of Delegated Regulation (EC) No 2015/35;
		4- CIUs for which for the 'equity risk type 2' was applied in accordance with Article 168(3) of Delegated Regulation (EC) No 2015/35;
		9- Not applicable.
		The look-through options of this item shall reflect the approach taken for the SCR calculation. For the purposes of reporting the information on look-through required in template S.06.03 the look-through information is required considering the thresholds defined in the general comments of that template.
		This item is only applicable to CIC category 4 - Collective Investment Undertakings.
C0293	Bail-in rules	Identify if the asset is subject to bail-in rules, in line with Articles 43 and 44 of the Directive 2014/59/EU (the Bank Recovery and Resolution Directive - BRRD).
		One of the options in the following closed list shall be used:
		1 – Yes;
		2 – No;
		9 – Not applicable.
C0294	Regional Governments and Local Authorities (RGLA)	Identify assets issued or guaranteed by Regional Governments and Local Authorities (RGLA) listed and not listed in the Implementing Regulation (EU) 2015/2011, regarding assets classifiable with CIC 13 and 14.
		One of the options in the following closed list shall be used:
		1 – Listed in Implementing Regulation (EU) 2015/2011;
		2 – Not listed in Implementing Regulation (EU) 2015/2011;
		9 – Not applicable.

C0295	Crypto-assets	Identify assets linked to crypto-assets.
		Crypto-asset means a digital representation of value or rights which may be transferred and stored electronically, using distributed ledger technology or similar technology.
		One of the options in the following closed list shall be used:
		1 – Electronic money token - a type of crypto-asset the main purpose of which is to be used as a means of exchange and that purports to maintain a stable value by referring to the value of a fiat currency that is legal tender;
		2 – Asset-referenced token - a type of crypto-asset that purports to maintain a stable value by referring to the value of several fiat currencies that are legal tender, one or several commodities or one or several crypto-assets, or a combination of such assets;
		3- Utility token - a type of crypto-asset which is intended to provide digital access to a good or service, available on DLT, and is only accepted by the issuer of that token;
		4 – Other crypto-assets
		5 - No.
C0296	Property type	Identify property type, according to ESRB Recommendation of 21 March 2019 amending Recommendation ESRB/2016/14 on closing real estate data gaps.
		One of the options in the following closed list shall be used:
		1 - Residential, e.g. multi-household premises;
		2 - Retail, e.g. hotels, restaurants, shopping malls;
		3 - Offices, e.g. a property primarily used as professional or business offices;
		4 - Industrial, e.g. property used for the purposes of production, distribution and logistics;
		5 - Other types of commercial property;
		9 – Not applicable.
		If a property has a mixed use, it shall be considered as different properties (based for example on the surface areas dedicated to each use) whenever it is feasible to make such breakdown, otherwise, the property can be classified according to its dominant use.
		This item is only applicable to CIC category 9 - Property

C0297	Property location	Identify property location, according to ESRB Recommendation of 21 March 2019 amending Recommendation ESRB/2016/14 on closing real estate data gaps.
		One of the options in the following closed list shall be used:
		1 - Prime;
		2 – Non-prime;
		9 – Not applicable.
		This item is only applicable to CIC category 9 – Property";

q) in the third column ('Instructions') of row C0310 the first sentence is replaced by the following:
"Only applicable to CIC categories 3 - Equity and 4 - Collective Investment Undertakings.";

r) in the third column ('Instructions') of row C0320 the first sentence is replaced by the following:
"Only applicable to CIC categories 1 - Government bonds, 2– Corporate bonds , 5 - Structured notes and 6- Collateralised securities.";

s) in the third column ('Instructions') of row C0330 the first sentence is replaced by the following:
"Applicable at least to CIC categories 1 - Government bonds, 2 – Corporate bonds, 5 - Structured notes, 6 - Collateralised securities and 8 - Mortgages and Loans, (other than CIC 87 and CIC 88), where available.
Identify the credit assessment institution (ECAI) giving the external rating, by using the name of the ECAI as published at ESMA website.
This item shall be reported when External rating (C0320) is reported.";

t) in the third column ('Instructions') of row C0340 the first two paragraphs are replaced by the following:
"Only applicable to CIC categories 1 - Government bonds, 2 – Corporate bonds, 5 - Structured notes, 6 - Collateralised securities and 8 - Mortgages and Loans, other than CIC 87 and CIC88, where available.
Identify the credit quality step attributed to the asset, as defined by article 109a(1) of Directive 2009/138/EC, by applying the mapping table prescribed in Implementing Regulation (EU) 2016/1800.";

u) in the third column ('Instructions') of row C0350 are replaced by the following:
"Only applicable to CIC categories 1- Government bonds, 2 – Corporate bonds, 5 - Structured notes, 6 - Collateralised securities and 8 - Mortgages and Loans, other than CIC 87 and CIC88, where available.

Internal rating of assets for undertakings using internal ratings.

For undertakings applying a matching adjustment the item shall be reported to the extent that the internal ratings are used to calculate the fundamental spread referred to in article 77(c)(2).";

v) in the third column ('Instructions') of row C0360 are replaced by the following:
"Only applies to CIC categories 1– Government bonds, 2 – Corporate bonds, 4 – Collective Investments Undertakings, 2, 4 (when applicable, e.g. for collective investment undertaking mainly invested in bonds), 5– Structured notes and 6– Collateralised securities.
Asset duration, defined as the 'residual modified duration' (modified duration calculated based on the remaining time for maturity of the security, counted from the reporting reference date). For assets without fixed maturity the first call date shall be used but the probability of the call option being exercised shall be taken into account. The duration shall be calculated based on economic value.";

w) the following row is inserted after row C0380:

"C0381	Issue date	The date on which the instrument was issued.
		This item shall be reported for CIC category 8 and for the following CIC categories if the instruments do not have an ISIN code (i.e. if item Asset ID Code (C0040) does not start with ISIN/ or CAU/ISIN/):
		– CIC category 1 – Government bonds;
		– CIC category 2 – Corporate bonds;
		– CIC category 5 – Structured notes and
		– CIC category 6 – Collateralised securities.
		For loans and mortgages to individuals, included within CIC category 8 – Mortgages and Loans, the weighted issue date (based on the loan amount) is to be reported.";

x) in the third column ('Instructions') of row C0390 the first sentence is replaced by the following:
"Only applicable for CIC categories 1– Government bonds, 2 – Corporate bonds, 5 – Structured notes, 6 – Collateralised securities, and 8 – Mortgages and Loans, , 2, 5, 6, and 8, CIC 74 and CIC 79.";

(9) in Section S.23.01 — Own funds, the following amendments are done:

a) in General comments section the last sentence is replaced by the following:
"This Annex relates to quarterly and annual submission for third country branches.";

b) in the third column ('Instructions') of row R0160/C0050 the following is added to the instructions:
"Net deferred taxes should appear, if there is an excess of deferred tax assets over the deferred tax liabilities. If the deferred tax liabilities are higher than the deferred tax assets, then the net deferred tax assets should be equal to 0."

c) in the third column ('Instructions') of row R0580/C0010 the second paragraph is replaced by the following:
"For quarterly reporting this is the latest SCR to be calculated and reported in accordance with articles 103 to 127 of Directive 2009/138/EC, either the annual one or a more recent one in case the SCR has been recalculated due to for example a change in risk profile, a breach or a risk of breaching the SCR. The amount shall include any capital add on set by the National Supervisory Authority.

In case no full recalculation has been performed for the purpose of the quartlerly reporting but undertakings have updated the SCR via approximations, then this updated SCR can be reported in the quarterly submission..”

d) in the third column ('Instructions') of row R0770/C0060 are replaced by the following:
“The reconciliation reserve includes an amount of the excess of assets over liabilities that corresponds to the expected profit in future premiums (EPIFP). This cell represents that amount gross of reinsurance and taxes (i.e. without considering their impact) for the life business of the third country branch.”

e) in the third column ('Instructions') of row R0780/C0060 are replaced by the following:
“The reconciliation reserve includes an amount of the excess of assets over liabilities that corresponds to the expected profit in future premiums (EPIFP). This cell represents that amount gross of reinsurance and taxes (i.e. without considering their impact) for the non-life business of the third country branch.”

(10) in Section S.23.03 — Annual movements on own funds, the following amendments are done:

a) in the third column ('Instructions') of row R1200/C0110 are replaced by the following:
“This is the new amount of total ancillary own funds to be made available over the reporting period”.