

Chapter 10

Instructions regarding reporting templates

IR.05.08 - Material pooling arrangements

General Comment

This section contains additional instructions in relation to template IR.05.08. The first column of the next table identifies the items to be reported by identifying the columns and lines as shown in the template.

This relates to annual submission of information for individual entities and third-country insurance undertakings in regard to branch operations. The general purpose of this template is to enable basic analysis of the effect of material pooling arrangements on the undertaking's performance. A material pooling arrangement can be defined as any pooling arrangement with capacity more than 1 billion USD.

This template is to be reported from an accounting perspective. All amounts are expressed in units of the currency used for reporting in accordance with Reporting 2A Article 3 unless otherwise stated.

Third country branches should read any reference to 'technical provisions' as the provisions to cover insurance and reinsurance obligations referred to in Third Country Branches 6.1.

CELL(S)	ITEM	INSTRUCTIONS
C0010	Pool Name	Name identifying the pool. This must be consistent over different submissions.
C0020	Line of business	Identification of the line of business written by the pool. There will be a separate line for each line of business covered by each pool. 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 insurance 12 - Miscellaneous financial loss insurance 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

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		<p>18 - Proportional marine, aviation and transport reinsurance</p> <p>19 - Proportional fire and other damage to property reinsurance</p> <p>20 - Proportional general liability reinsurance</p> <p>21 – Proportional credit and suretyship reinsurance</p> <p>22 - Proportional legal expenses reinsurance</p> <p>23 - Proportional assistance reinsurance</p> <p>24 - Proportional miscellaneous financial loss reinsurance</p> <p>25 - Non-proportional health reinsurance</p> <p>26 - Non-proportional casualty reinsurance</p> <p>27 - Non-proportional marine, aviation and transport reinsurance</p> <p>28 – Non-proportional property reinsurance</p>
C0030	Policy year end	<p>Identification of each period in which all policies attaching are pooled. There will be a separate line for each policy year for each line of business covered by each pool. Where for a particular policy year, line of business and pool there were neither any open pool claims nor any provision for pool claims incurred but not reported during the reporting period or at the end of the previous reporting period then no line for that particular policy year, line of business and pool is required.</p> <p>Identify the ISO 8601 (yyyy-mm-dd) code of the date identifying the last day of the policy year.</p>
C0040	Claims payable to other pool members	<p>The amount of the reporting undertaking's share of other pool members' pooled claims paid or payable, whichever is reported in the undertaking's published revenue accounts, in respect of the reporting period. The amount is as determined in accordance with the pooling agreement in respect of the relevant policy year. If during the reporting period there is a correction to the amount reported in respect of previous reporting periods, that adjustment is included in the amount in respect of the current reporting period.</p>
C0050	Recoveries from other pool members	<p>The amount received or receivable, whichever is reported in the undertaking's published revenue accounts, from other pool members in respect of the reporting undertaking's own pooled claims approved or advanced on account of claims during the reporting period. The amount is as determined in accordance with the pooling agreement in respect of the relevant policy year.</p>
C0060	Gross technical provisions attributable to the	<p>The amount of gross technical provisions, before allowance for any reinsurance recoveries, at the end of the reporting period attributable to the</p>

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	claims of other pool members	claims of other pool members. The amount is as determined in accordance with the pooling agreement in respect of the relevant policy year.
C0070	Pool members share of gross technical provisions	The amount of other pool members' share of gross technical provisions at the end of the reporting period in respect of the reporting undertaking's own claims. The amount is as determined in accordance with the pooling agreement in respect of the relevant policy year.