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Question: "How are claims of non-life insurers against reinsurers treated in the context of tied assets?"

Answers:

Answer 1:

The context information indicates that for non-life insurers, if an analogous system for offsetting the reinsured portions of the provisions exists, the gross principle is deemed to be fulfilled. This means that the reinsured portions of the provisions are included in the special fund, which is the tied asset, and the gross principle is considered to be met. This system allows for the offsetting of the reinsured portions of the provisions against the special fund, which is a form of tied asset, ensuring that the entire technical provisions are covered. However, it is important to ensure that only contracts that are fully included in the target amount participate in the special fund. This approach is different from the treatment of life insurance, where the special assets are primarily available to satisfy claims arising from insurance contracts in the event of bankruptcy.

In summary, for non-life insurers, the reinsured portions of the

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