

2012 filing dates in respect of the 2011 financial year-end for Class 4/3B (re)insurers

	<i>Categories</i>	<i>Details</i>	<i>Type of filing</i>	<i>Filing deadline</i>
1.	Capital and Solvency Return (CSR)	<p>CSR and related schedules plus any attachments, where applicable, an approved internal capital model:</p> <ol style="list-style-type: none"> 1. BSCR Schedules (Form 1A, Form 2A, Form 8 and Schedule II to VI) 2. Schedule IX – Commercial Insurer’s Solvency Self-Assessment (CISSA) Return including attachments (<i>soft implementation</i>) 3. Schedule X - Cat Return including related attachments 4. Schedule XI – Schedule of Loss Triangles or Reconciliation of Net Loss Reserves 5. Schedule XII - Schedule of Eligible (<i>soft implementation</i>) 6. Commercial Insurer Risk Assessment 	Regular annual filing (optional signatures)	<p>Within four months after the end of the financial year or such longer period, not exceeding seven months, as the Authority may allow.</p> <p><i>Example:</i> For (re)insurers with December 31st year-ends, the filing date will be April 30th unless an extension has been granted by the Authority but in all cases not later than July 31st.</p>
2.	Audited Financial Statements	Audited financial statements (i.e. GAAP) for publication.	Regular annual filing	Within four months after the end of the financial year or such longer period, not exceeding seven months, as the Authority may allow.
3.	Statutory Financial Return (SFR)	<p>SFR consisting of:</p> <ol style="list-style-type: none"> 1. Statutory Financial Statements (including notes to the financial statements) 2. Cover Sheet 3. Auditors’ Report 4. General Business Solvency Certificate, where applicable, Long Term Solvency Certificate 5. Opinion of a Loss Reserve Specialist 6. Schedule of Ceded Reinsurance 7. Statutory Declaration in the matter of the Insurance Code of Conduct 8. Special Purpose Business Solvency Certificate (where applicable) 	Regular annual filing	Within four months after the end of the financial year or such longer period, not exceeding seven months, as the Authority may allow.

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4.	Quarterly Financial Return	Quarter return consisting of: 1. Quarterly Unaudited Financial Statements 2. Intra-group transactions and risk concentrations which will include- (i) A list of material intra-group transactions; (ii) Details of material intra-group transactions (iii) Details surrounding all intra-group reinsurance and retrocession arrangements (iv) Ten largest exposures to counterparties and any other counterparty exposures exceeding 10% of the insurer's statutory capital and surplus	Regular quarterly filing	May for the first quarter, August for the second quarter and November for the third quarter of each year.