

In case of discrepancies between the French and the English text,  
the French text shall prevail

**Report S 4.3-L L0**  
**Premiums, claims and commissions**  
**of insurance corporations –**  
**Luxembourg entity**

**Reporting instructions**

**March 2021**

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## **1 Introduction**

### **1.1 Reporting population**

Report S 4.3-L must be provided by all the insurance corporations regardless of their legal status.

Regulation (EU) No 1374/2014 of the European Central Bank of 28 November 2014 on statistical reporting requirements for insurance corporations (ECB/2014/50) foresees the possibility to exempt the reporting agents of modest size from reporting obligations.

The selection of the insurance corporations subject to reporting obligations is done by the BCL that will grant derogations provided that the insurance corporations that contribute to the aggregated balance sheet account for a certain level of the total market share of insurance corporations

Data collected by report S 4.3-L will amongst other be used to compute this level and must therefore be provided by all the insurance corporations on a yearly basis.

### **1.2 Frequency and reporting deadlines**

Report S 4.3-L must be provided to BCL on a yearly basis at the latest 14 weeks following the end of the period to which it relates. For the first year however, report S 4.3-L has to be provided for 31<sup>st</sup> January 2016 and may be prepared based on temporary data.

The exact reporting dates for report S 4.3-L are published on the website of the BCL.

## 2 Types of breakdowns

Data must be broken down according to the following criteria:

- Country

The nomenclature and the codes to use are detailed in the document «Definitions and concepts for the statistical reporting of insurance corporations».

### 2.1 Country

Data on premiums, claims and commissions are to be broken down by distinguishing the direct country of the counterparty. For transactions carried out through the freedom to provide services regime, the country of residence of the direct counterparty should be reported.

Transactions carried out through branches of Luxembourg entities are excluded from this data collection.