CLASS A, B – FILING REQUIREMENTS FOR THE 2015 FINANCIAL YEAR-END

Filing requirements for the 2015 financial year-end for Class A and B (re)insurers

	ITEM	*REFERENCES*	*DETAILS*
1.	**Statutory Financial Return (SFR)**	a. Sections 15 to 18 and Section 30J(4) of the Insurance Act 1978 (the Act) b. Insurance Accounts Regulations 1980 c. Insurance Returns and Solvency Regulations 1980	The SFR includes: a. Statutory Financial Statements b. Notes to the Financial Statements c. Cover Sheet d. Auditor's Report e. Long-Term Business Solvency Certificate f. Actuary Certificate g. Declaration of Compliance h. Change in Directors/Officers **NOTE:** The SFR is to be filed within **six months** of the financial year-end or such longer period, as the Authority may determine on the application of the Insurer, not exceeding nine months.
2.	**Electronic Statutory Financial Return (E-SFR) (voluntary completion for 2015 year-end filing and comes into effect for financial years commencing on or after 1st January 2016)**	a. Sections 15 to 18 of the Insurance Act 1978 b. Insurance Accounts Regulations 1980 c. Insurance Returns and Solvency Regulations 1980	The E-SFR includes: a. Statutory Financial Statements b. Notes to the Financial Statements c. Company Information d. Auditor's Report e. Annual Statutory Declaration f. Actuary Certificate g. Statement of Control h. Own Risk Assessment i. Schedule of Underwriting Analysis j. Schedule of Segregated Accounts k. Solvency Page **NOTE:** The E-SFR is to be filed within **six months** of the financial year-end or such longer period, as the Authority may determine on the application of the Insurer, not exceeding nine months. **NOTE:** The Cover Sheet reporting format has been replaced by the Company Information page for 2016.