

Bank of England PRA

Chapter 10

Instructions regarding reporting templates

IR.17.01 — Non-life technical provisions

General comments

This section relates to quarterly and annual submission of information for individual entities, third country branches, ring-fenced funds, matching adjustment portfolios and remaining part.

Undertakings may apply appropriate approximations in the calculation of the technical provisions as referred to in Article 21 of Commission Delegated Regulation (EU) 2015/35. In addition, Article 59 of the Commission Delegated Regulation (EU) 2015/35 may be applied to calculate the risk margin during the financial year.

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

Line of Business for non-life obligations: The lines of business, referred to in Rule 10.1 of the Technical Provisions Part of the PRA Rulebook, as defined in Annex I to Commission Delegated Regulation (EU) 2015/35, referred to direct business/accepted proportional reinsurance and accepted non-proportional reinsurance. The segmentation shall reflect the nature of the risks underlying the contract (substance), rather than the legal form of the contract (form).

Health direct insurance business pursued on a non-similar technical basis to life insurance shall be segmented into Non-Life line of business 1 to 3.

Accepted proportional reinsurance shall be considered together with the direct business in the C0020 to C0130.

The information to be reported between R0060 and R0280 shall be after the volatility adjustment, the matching adjustment and the transitional adjustment to the relevant risk-free interest rate term structure if applied.

For the purpose of this template 'allocated loss adjustment expenses (ALAE)' means: the costs of-processing and resolving claims that could be assignable to individual claim (e.g. legal and adjuster's fees).

	ITEM	INSTRUCTIONS
Z0020	Ring-Fenced Fund/Matching adjustment portfolio or remaining part	Identifies whether the reported figures are with regard to a RFF, matching adjustment portfolio or to the remaining part. One of the options in the following closed list shall be used: 1 — RFF/MAP 2 — Remaining part
Z0030	Fund/Portfolio number	Identification number for a ring-fenced fund or matching adjustment portfolio. This number is attributed by the undertaking and must be

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		consistent over time and with the fund/portfolio number reported in other templates.
C0020 to C0170/R0060	Best Estimate of Premium provisions, Gross, total	The amount of best estimate for premium provisions, gross of the amounts recoverable from reinsurance contracts, special purpose vehicles and finite reinsurance, for each non-life line of business, as defined in Annex I to Commission Delegated Regulation (EU) 2015/35, regarding direct and accepted business.
C0180/R0060	Total Non–Life obligations, Best Estimate of Premium provisions, Gross, total	The total amount of best estimate for premium provisions, gross of the amounts recoverable from reinsurance contracts, special purpose vehicles and finite reinsurance regarding direct and accepted business.
C0020 to C0130/R0070	Best Estimate of Premium provisions, Gross — direct business	The amount of best estimate for premium provisions, for the direct business, gross of the amounts recoverable from reinsurance contracts, special purpose vehicles and finite reinsurance, for each non-life line of business, as defined in Annex I to Commission Delegated Regulation (EU) 2015/35.
C0180/R0070	Total Non–Life obligations, Best Estimate of Premium provisions, Gross, total direct business	The total amount of best estimate for premium provisions, for the direct business, gross of the amounts recoverable from reinsurance contracts, special purpose vehicles and finite reinsurance.
C0020 to C0130/R0080	Best Estimate of Premium provisions, Gross — accepted proportional reinsurance business	The amount of best estimate for premium provisions, for accepted proportional reinsurance business, gross of the amounts recoverable from reinsurance contracts, special purpose vehicles and finite reinsurance, for each non-life line of business, as defined in Annex I to Commission Delegated Regulation (EU) 2015/35.
C0180/R0080	Total Non–Life obligations, Best Estimate of Premium provisions, Gross, total accepted proportional reinsurance business	The total amount of best estimate for premium provisions, for the accepted proportional reinsurance business, gross of the amounts recoverable from reinsurance contracts, special purpose vehicles and finite reinsurance.
C0140 to C0170/R0090	Best Estimate of Premium provisions, Gross — accepted non proportional reinsurance business	The amount of best estimate for premium provisions, for accepted non–proportional reinsurance business, gross of the amounts recoverable from reinsurance contracts, special purpose vehicles and finite reinsurance, for each

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		non-life line of business, as defined in Annex I to Commission Delegated Regulation (EU) 2015/35.
C0180/R0090	Total Non–Life obligations, Best Estimate of Premium provisions, Gross, total accepted non proportional reinsurance business	The total amount of best estimate for premium provisions, for accepted non–proportional reinsurance business, gross of the amounts recoverable from reinsurance contracts, special purpose vehicles and finite reinsurance.
C0020 to C0170/R0100	Best estimate of Premium provisions, Total recoverable from reinsurance/SPV and Finite re before the adjustment for expected losses due to counterparty default Direct and accepted reinsurance business	Total recoverable from reinsurance/SPV and Finite reinsurance before the adjustment for expected losses due to counterparty default, referred to the best estimate for premium provisions for each non-life line of business, as defined in Annex I to Commission Delegated Regulation (EU) 2015/35.
C0180/R0100	Total Non–Life obligations, Best estimate of Premium provisions, Total recoverable from reinsurance/SPV and Finite re before the adjustment for expected losses due to counterparty default	The Total recoverable from reinsurance/SPV and Finite reinsurance before the adjustment for expected losses due to counterparty default, referred to the best estimate for premium provisions.
C0020 to C0170/R0110	Best Estimate of Premium provisions, Recoverables from reinsurance (except SPV and Finite Reinsurance) before adjustment for expected losses — Direct and accepted reinsurance business	The amount of Recoverables from reinsurance (except SPV and Finite Reinsurance) before adjustment for expected losses, referred to the best estimate for premium provisions, for each non-life line of business, as defined in Annex I to Commission Delegated Regulation (EU) 2015/35 regarding direct and accepted reinsurance business.
C0180/R0110	Total Non–Life obligations, Best Estimate of Premium provisions, Recoverables from	The total amount of Recoverables from reinsurance (except SPV and Finite Reinsurance) before adjustment for expected losses, referred to the best estimate for premium provisions.

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	reinsurance (except SPV and Finite Reinsurance) before adjustment for expected losses	
C0020 to C0170/R0120	Best Estimate of Premium provisions, Recoverables from SPV before adjustment for expected losses — Direct and accepted reinsurance business.	The amount of Recoverables from SPV before adjustment for expected losses, referred to the best estimate for premium provisions, for each non-life line of business, as defined in Annex I to Commission Delegated Regulation (EU) 2015/35, regarding direct and accepted reinsurance business.
C0180/R0120	Total Non-Life obligations, Best Estimate of Premium provisions, Recoverables from SPV before adjustment for expected losses	The total amount of Recoverables from SPV before adjustment for expected losses, referred to the best estimate for premium provisions.
C0020 to C0170/R0130	Best Estimate of Premium provisions, Recoverables from Finite Reinsurance before adjustment for expected losses — Direct and accepted reinsurance business	The amount of Recoverables from Finite Reinsurance before adjustment for expected losses, referred to the best estimate for premium provisions, for each non-life line of business, as defined in Annex I to Commission Delegated Regulation (EU) 2015/35, regarding direct and accepted reinsurance business.
C0180/R0130	Total Non-Life obligations, Best Estimate of Premium provisions, Recoverables from Finite Reinsurance before adjustment for expected losses.	The total amount of Recoverables from Finite Reinsurance before adjustment for expected losses, referred to the best estimate for premium provisions.
C0020 to C0170/R0140	Best Estimate of Premium provisions, Total recoverable from reinsurance/SPV and Finite reinsurance after the adjustment for expected losses due to counterparty	The amount of recoverable from reinsurance/SPV and Finite reinsurance after the adjustment for expected losses due to counterparty default, for each non-life line of business, as defined in Annex I to Commission Delegated Regulation (EU) 2015/35, regarding direct business and accepted reinsurance business.

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	default — Direct and accepted reinsurance business	
C0180/R0140	Total Non–Life obligations, Best Estimate of Premium provisions, Recoverable from reinsurance/SPV and Finite reinsurance after the adjustment for expected losses due to counterparty default.	The total amount of Recoverable from reinsurance/SPV and Finite reinsurance after the adjustment for expected losses due to counterparty default, referred to the best estimate for premium provisions.
C0020 to C0170/R0150	Net best estimate of Premium provisions — Direct and accepted reinsurance business	The amount of net best estimate for premium provisions, for each non-life line of business, as defined in Annex I Commission Delegated Regulation (EU) 2015/35.
C0180/R0150	Total Non–Life obligations, Net best estimate of Premium provisions	The total amount of net best estimate for premium provisions.
C0020 to C0170/R0160	Best Estimate of Claims Provisions, Gross, Total	The amount of best estimate for Claims Provisions, gross of the amounts recoverable from reinsurance contracts, special purpose vehicles and finite reinsurance, for each non-life line of business, as defined in Annex I to Commission Delegated Regulation (EU) 2015/35, regarding direct and accepted business.
C0180/R0160	Total Non–Life obligations, Best Estimate of Claims Provisions, Gross, total	The total amount of best estimate for Claims Provisions, gross of the amounts recoverable from reinsurance contracts, special purpose vehicles and finite reinsurance.
C0020 to C0130/R0170	Best Estimate of Claims Provisions, Gross — direct business	The amount of best estimate for claims provisions, gross of the amounts recoverable from reinsurance contracts, special purpose vehicles and finite reinsurance, for each non-life line of business, as defined in Annex I to Commission Delegated Regulation (EU) 2015/35, regarding direct business.
C0180/R0170	Total Non–Life obligations, Best Estimate of Claims	The total amount of best estimate for Claims provisions, direct business, gross of the amounts

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	Provisions, Gross, total direct business	recoverable from reinsurance contracts, special purpose vehicles and finite reinsurance.
C0020 to C0130/R0180	Best Estimate of Claims Provisions, Gross — accepted proportional reinsurance business	The amount of best estimate for claims provisions, gross of the amounts recoverable from reinsurance contracts, special purpose vehicles and finite reinsurance, for each non-life line of business, as defined in Annex I to Commission Delegated Regulation (EU) 2015/35, regarding accepted proportional reinsurance.
C0180/R0180	Total Non–Life obligations, Best Estimate of Claims Provisions, Gross, total accepted proportional reinsurance business	The total amount of best estimate for Claims provisions, accepted proportional reinsurance business, gross of the amounts recoverable from reinsurance contracts, special purpose vehicles and finite reinsurance.
C0140 to C0170/R0190	Best Estimate of Claims Provisions, Gross — accepted non proportional reinsurance business	The amount of best estimate for Claims Provisions, gross of the amounts recoverable from reinsurance contracts, special purpose vehicles and finite reinsurance, for each non-life line of business, as defined in Annex I to Commission Delegated Regulation (EU) 2015/35, regarding accepted non proportional reinsurance.
C0180/R0190	Total Non–Life obligations, Best Estimate of Claims Provisions, Gross — accepted non proportional reinsurance business	The total amount of best estimate for Claims Provisions, gross of the amounts recoverable from reinsurance contracts, special purpose vehicles and finite reinsurance.
C0020 to C0170/R0200	Best Estimate of Claims provisions, Total recoverable from reinsurance/SPV and Finite before the adjustment for expected losses due to counterparty default	Total recoverable from reinsurance/SPV and Finite Re, before the adjustment for expected losses due to counterparty default, referred to the Best Estimate for Claims Provisions, for each non-life line of business, as defined in Annex I to Commission Delegated Regulation (EU) 2015/35, regarding direct and accepted reinsurance business.
C0180/R0200	Total Non–Life obligations, Best estimate of Claims Provisions, Total recoverable from reinsurance/SPV and Finite re before	The Total recoverable from reinsurance/SPV, and Finite before the adjustment for expected losses due to counterparty default, referred to the Best Estimate for Claims Provisions.

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	the adjustment for expected losses due to counterparty default	
C0020 to C0170/R0210	Best Estimate of Claims provisions, Recoverables from reinsurance (except SPV and Finite Reinsurance) before adjustment for expected losses — Direct and accepted reinsurance business	The amount of Recoverables from reinsurance (except SPV and Finite Reinsurance) before adjustment for expected losses, referred to the Best Estimate for Claims Provisions, for each non-life line of business, as defined in Annex I to Commission Delegated Regulation (EU) 2015/35, regarding direct and accepted reinsurance business.
C0180/R0210	Total Non–Life obligations, Best estimate of Claims provisions, Total Recoverables from reinsurance (except SPV and Finite Reinsurance) before adjustment for expected losses — Direct and accepted reinsurance business	The total amount of Recoverables from reinsurance (except SPV and Finite Reinsurance) before adjustment for expected losses, referred to the Best Estimate for Claims Provisions.
C0020 to C0170/R0220	Best Estimate of Claims provisions, Recoverables from SPV before adjustment for expected losses — Direct and accepted reinsurance business	The amount of Recoverables from SPV before adjustment for expected losses, referred to the Best Estimate for Claims Provisions, for each non-life line of business, as defined in Annex I to Commission Delegated Regulation (EU) 2015/35, regarding direct and accepted reinsurance business.
C0180/R0220	Total Non–Life obligations, Best Estimate of Claims Provisions, Recoverables from SPV before adjustment for expected losses	The total amount of Recoverables from SPV before adjustment for expected losses, referred to the Best Estimate for Claims Provisions.
C0020 to C0170/R0230	Best Estimate of Claims provisions, Recoverables from Finite Reinsurance before adjustment	The amount of Recoverables from Finite Reinsurance before adjustment for expected losses, referred to the best estimate for claims provisions, for each non-life line of business, as defined in Annex I to Commission Delegated

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	for expected losses — Direct and accepted reinsurance business	Regulation (EU) 2015/35, regarding direct business and accepted reinsurance business.
C0180/R0230	Total Non–Life obligations, Best Estimate of Claims Provisions, Recoverables from Finite Reinsurance before adjustment for expected losses	The total amount of Recoverables from Finite Reinsurance before adjustment for expected losses, referred to the Best Estimate for Claims Provisions.
C0020 to C0170/R0240	Best Estimate of Claims provisions, Total recoverable from reinsurance/SPV and Finite re after the adjustment for expected losses due to counterparty default — Direct and accepted reinsurance business	The amount recoverable from reinsurance/SPV and Finite re after the adjustment for expected losses due to counterparty default, for each non-life line of business, as defined in Annex I to Commission Delegated Regulation (EU) 2015/35, regarding direct and accepted reinsurance business.
C0180/R0240	Total Non–Life obligations, Best Estimate of Claims Provisions, Recoverable from reinsurance/SPV and Finite re after the adjustment for expected losses due to counterparty default	The total amount of Recoverable from reinsurance/SPV and Finite re after the adjustment for expected losses due to counterparty default, referred to the Best Estimate for Claims Provisions.
C0020 to C0170/R0250	Net best estimate of Claims provisions — Direct and accepted reinsurance business	The amount of net best estimate for claims provisions, for each non-life line of business, as defined in Annex I to Commission Delegated Regulation (EU) 2015/35, regarding direct and accepted reinsurance business.
C0180/R0250	Total Non–Life obligations, Net best estimate of Claims Provisions	The total amount of net Best Estimate for Claims Provisions.
C0020 to C0170/R0260	Total best estimate, Gross — Direct and accepted	The amount of Total gross best estimate (sum of the Premium Provision and Claims Provisions), for each non-life line of business, as defined in

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	reinsurance business	Annex I to Commission Delegated Regulation (EU) 2015/35, regarding direct and accepted reinsurance business.
C0180/R0260	Total Non–Life obligations, Total Best Estimate, Gross	The total amount of Gross Best Estimate (sum of the Premium Provision and Claims Provisions).
C0020 to C0170/R0270	Total best estimate, Net — Direct and accepted reinsurance business	The amount of Total net best estimate (sum of the Premium Provision and Claims Provisions), for each non-life line of business, as defined in Annex I to Commission Delegated Regulation (EU) 2015/35, regarding direct and accepted reinsurance business.
C0180/R0270	Total Non–Life obligations, Total Best Estimate, Net	The total amount of Net Best Estimate (sum of the Premium Provision and Claims Provisions).
C0020 to C0170/R0280	Technical provisions calculated as a sum of a best estimate and a risk margin — Risk margin	This item does not apply to third country branches. The amount of risk margin, as required by Rule 4.2 of the Technical Provision Part of the PRA Rulebook. The risk margin is calculated to whole portfolio of (re)insurance obligations and then allocated to each single non-life line of business, as defined in Annex I to Commission Delegated Regulation (EU) 2015/35, regarding direct business and accepted reinsurance business.
C0180/R0280	Total Non–Life obligations, Total risk margin	This item does not apply to third country branches. The total amount of risk margin, as required by Rule 4.2 of the Technical Provision Part of the PRA Rulebook.
	<i>Technical provisions — Total</i>	
C0020 to C0170/R0320	Technical provisions, Total — Direct and accepted reinsurance business	The total amount of gross technical provisions, for each non-life line of business, as defined in Annex I to Commission Delegated Regulation (EU) 2015/35, regarding direct and accepted reinsurance business.
C0180/R0320	Total Non–Life obligations, Technical Provision — total	The total amount of gross technical provisions regarding direct and accepted reinsurance business.

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C0020 to C0170/R0330	Technical provisions, Total — Recoverable from reinsurance contract/SPV and Finite reinsurance, after the adjustment for expected losses due to counterparty default — Direct and accepted reinsurance business	The total amount of recoverable from reinsurance contract/SPV and Finite reinsurance, after the adjustment for expected losses due to counterparty default, for each non-life line of business, as defined in Annex I to Commission Delegated Regulation (EU) 2015/35, regarding direct and accepted reinsurance business.
C0180/R0330	Total Non–Life obligations, Recoverable from reinsurance contract/SPV and Finite re, after the adjustment for expected losses due to counterparty default — Direct and accepted reinsurance business	The total amount of recoverable from reinsurance contract/SPV and Finite reinsurance, after the adjustment for expected losses due to counterparty default regarding direct and accepted reinsurance business.
C0020 to C0170/R0340	Technical provisions, Total — Technical provisions minus recoverables from reinsurance/SPV and Finite reinsurance — Direct and accepted reinsurance business	The total amount of net technical provisions, for each non-life line of business, as defined in Annex I to Commission Delegated Regulation (EU) 2015/35, regarding direct and accepted reinsurance business.
C0180/R0340	Total Non–Life obligations, Technical provisions minus recoverables from reinsurance and SPV — Direct and accepted reinsurance business	The total amount of net technical provisions regarding direct and accepted reinsurance business.
C0020 to C0170/R0370	Best estimate Premium Provisions, Cash out–flows, future benefits and	The amount of split, for each non-life line of business, as defined in Annex I to Delegated Regulation (EU) 2015/35, regarding direct business and accepted proportional reinsurance

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	claims and allocated loss adjustment expenses	and accepted non-proportional reinsurance, of cash flows for future benefits and claims and allocated loss adjustment expenses (ALAE) used to determine the gross best estimate of premium provisions, i.e. the probability-weighted average of future cash out-flows, discounted to take into account the time value of money (expected present value of future cash-flows). In case of use of a stochastic methodology for the cash-flow projection, it is required to report the average scenario.
C0180/R0370	Best estimate Premium Provisions, Cash out-flows, future benefits and claims and allocated loss adjustment expenses — Total	The total amount of cash flows for future benefits and claims and allocated loss adjustment expenses used to determine the gross best estimate of premium provisions.
C0020 to C0170/R0380	Best estimate Premium Provisions, Cash out-flows, future expenses that are not ALAE and other cash-out flows	The amount of split, for each non-life line of business, as defined in Annex I to Commission Delegated Regulation (EU) 2015/35, regarding direct business and accepted proportional reinsurance and Accepted non-proportional reinsurance, of cash flows for future expenses that are not allocated loss adjustment expenses and other cash out-flows used to determine the gross best estimate of premium provisions, i.e. the probability-weighted average of future cash out-flows, discounted to take into account the time value of money (expected present value of future cash-flows). In case of use of a stochastic methodology for the cash-flow projection, it is required to report the average scenario.
C0180/R0380	Best estimate Premium Provisions, Cash out-flows, future expenses that are not ALAE and other cash-out flows — Total	The total amount of future expenses that are not allocated loss adjustment expenses and other cash-out flows used to determine the gross best estimate of premium provisions.
C0020 to C0170/R0390	Best estimate Premium Provisions, Cash in-flows, future premiums	The amount of split, for each non-life line of business, as defined in Annex I to Commission Delegated Regulation (EU) 2015/35, regarding direct business and accepted proportional reinsurance and accepted non-proportional reinsurance, of cash flows for future premiums used to determine the gross best estimate of premium provisions, i.e. the probability-weighted average of future cash in-flows, discounted to take into account the time value of money (expected present value of future cash-flows). In

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		case of use of a stochastic methodology for the cash flow projection, it is required to report the average scenario.
C0180/R0390	Best estimate Premium Provisions, Cash in-flows, future premiums — Total	The total amount of future premiums used to determine the gross best estimate of premium provisions.
C0020 to C0170/R0400	Best estimate Premium Provisions, Cash in-flows, Other cash-in flows (incl. Recoverables from salvages and subrogations)	The amount of split, for each non-life line of business, as defined in Annex I to Commission Delegated Regulation (EU) 2015/35, regarding direct business and accepted proportional reinsurance and Accepted non-proportional reinsurance, of cash flows for other cash in-flows, including recoverables from salvages and subrogations, used to determine the gross best estimate of premium provisions, i.e. the probability-weighted average of future cash in-flows, discounted to take into account the time value of money (expected present value of future cash-flows). In case of use of a stochastic methodology for the cash-flow projection, it is required to report the average scenario.
C0180/R0400	Best estimate Premium Provisions, Cash in-flows, Other cash-in flows (incl. recoverables from salvages and subrogations) — Total	The total amount of Other cash-in flows, (including recoverables from salvages and subrogations,) used to determine the gross best estimate of premium provisions.
C0020 to C0170/R0410	Best estimate Claims Provisions, Cash out-flows, future benefits and claims and allocated loss adjustment expenses	The amount of split, for each non-life line of business, as defined in Annex I to Commission Delegated Regulation (EU) 2015/35, regarding direct business and accepted proportional reinsurance and Accepted non-proportional reinsurance, of cash flows for future benefits and claims, and allocated loss adjustment expenses (ALAE) used to determine the gross best estimate of Claims provisions, i.e. the probability-weighted average of future cash out-flows, discounted to take into account the time value of money (expected present value of future cash-flows). In case of use of a stochastic methodology for the cash-flow projection, it is required to report the average scenario.
C0180/R0410	Best estimate Claims Provisions, Cash out-flows, future benefits and	The total amount of Claims Provisions, Cash out-flows, future benefits and claims, and allocated

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	claims and allocated loss adjustment expenses — Total	loss adjustment expenses used to determine the gross best estimate of claims provisions.
C0020 to C0170/R0420	Best estimate Claims Provisions, Cash out-flows, future expenses that are not ALAE and other cash-out flows	The amount of split, for each non-life line of business, as defined in Annex I to Commission Delegated Regulation (EU) 2015/35, regarding direct business and accepted proportional reinsurance and Accepted non-proportional reinsurance, of cash flows for future expenses that are not allocated loss adjustment expenses and other cash out-flows used to determine the gross best estimate of Claims provisions, i.e. the probability-weighted average of future cash out-flows, discounted to take into account the time value of money (expected present value of future cash-flows). In case of use of a stochastic methodology for the cash-flow projection, it is required to report the average scenario.
C0180/R0420	Best estimate Claims Provisions, Cash out-flows, future expenses that are not ALAE and other cash-out flows — Total	The total amount of Claims Provisions, Cash out-flows, future expenses that are not allocated loss adjustment expenses and other cash-out flows used to determine the gross best estimate of claims provisions.
C0020 to C0170/R0430	Best estimate Claims Provisions, Cash in-flows, future premiums	The amount of split, for each non-life line of business, as defined in Annex I to Commission Delegated Regulation (EU) 2015/35, regarding direct business and accepted proportional reinsurance and accepted non-proportional reinsurance, of cash flows for future premiums used to determine the gross best estimate of claims provisions, i.e. the probability-weighted average of future cash in-flows, discounted to take into account the time value of money (expected present value of future cash-flows). In case of use of a stochastic methodology for the cash-flow projection, it is required to report the average scenario.
C0180/R0430	Best estimate Claims Provisions, Cash in-flows, future premiums — Total	The total amount of Claims Provisions, cash in-flows, future premiums used to determine the gross best estimate of claims provisions.
C0020 to C0170/R0440	Best estimate Claims Provisions, Cash in-flows, Other cash-in flows (incl. Recoverable from	The amount of split, for each non-life line of business, as defined in Annex I to Commission Delegated Regulation (EU) 2015/35, regarding direct business and accepted proportional reinsurance and accepted non-proportional reinsurance, of other cash-in flows (including

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	salvages and subrogations)	Recoverable from salvages and subrogations) used to determine the gross best estimate of Claims provisions, i.e. the probability-weighted average of future cash in-flows, discounted to take into account the time value of money (expected present value of future cash-flows). In case of use of a stochastic methodology for the cash-flow projection, it is required to report the average scenario.
C0180/R0440	Best estimate Claims Provisions, Cash in-flows, Other cash-in flows (incl. Recoverable from salvages and subrogations) — Total	The total amount of Claims Provisions, cash in-flows, Other cash-in flows (including Recoverable from salvages and subrogations) used to determine the gross best estimate of claims provisions.
C0020 to C0170/R0460	Best estimate subject to transitional of the interest rate	This item does not apply to third country branches. Amount of best estimate reported in R0260 subject to transitional adjustment to the relevant risk-free interest rate term structure, for each non-life line of business, as defined in Annex I to Commission Delegated Regulation (EU) 2015/35.
C0180/R0460	Best estimate subject to transitional of the interest rate — Total Non-Life obligation	This item does not apply to third country branches. Total amount, for all non-life lines of business, as defined in Annex I to Commission Delegated Regulation (EU) 2015/35, of best estimate reported in R0260 subject to transitional adjustment to the relevant risk-free interest rate term structure.
C0020 to C0170/R0470	Technical provisions without transitional of the interest rate	Amount of the technical provisions calculated without the transitional adjustment to the relevant risk-free interest rate term structure, for each non-life line of business, as defined in Annex I to Commission Delegated Regulation (EU) 2015/35. In the cases where the same best estimates were also subject to the volatility adjustment, the amount reported in this item shall reflect the value without the transitional adjustment to the relevant risk-free interest rate term structure but with the volatility adjustment.
C0180/R0470	Technical provisions without transitional of the interest rate — Total Non-Life obligation	Total amount, for all non-life lines of business, as defined in Annex I to Commission Delegated Regulation (EU) 2015/35, of the technical provisions calculated without the transitional

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		<p>adjustment to the relevant risk-free interest rate term structure.</p> <p>In the cases where the same best estimates were also subject to the volatility adjustment, the amount reported in this item shall reflect the value without the transitional adjustment to the relevant risk-free interest rate term structure but with the volatility adjustment.</p>
C0020 to C0170/R0480	Best estimate subject to volatility adjustment	Amount of best estimate reported in R0260 subject to volatility adjustment, for each Line of Business.
C0180/R0480	Best estimate subject to volatility adjustment — Total Non-Life obligation	Total amount, for all non-life lines of business, as defined in Annex I to Commission Delegated Regulation (EU) 2015/35, of the best estimate reported in R0260 subject to volatility adjustment.
C0020 to C0170/R0490	Technical provisions without volatility adjustment and without transitional on interest rate	<p>Amount of Technical provisions without volatility adjustment, for each non-life line of business, as defined in Annex I to Commission Delegated Regulation (EU) 2015/35.</p> <p>In the cases where the same best estimates were also subject to the transitional adjustment to the relevant risk-free interest rate term structure, the amount reported in this item shall reflect the value without both the transitional adjustment to the relevant risk-free interest rate term structure and without the volatility adjustment.</p>
C0180/R0490	Technical provisions without volatility adjustment and without transitional on interest rate — Total Non-Life obligation	<p>Total amount, for all non-life lines of business, as defined in Annex I to Commission Delegated Regulation (EU) 2015/35, of technical provisions without volatility adjustment.</p> <p>In the cases where the same best estimates were also subject to the transitional adjustment to the relevant risk-free interest rate term structure, the amount reported in this item shall reflect the value without both the transitional adjustment to the relevant risk-free interest rate term structure and without the volatility adjustment.</p>