

Chapter 10

Instructions regarding reporting templates

IR.22.07 – Best estimate subject to volatility adjustment by currency

General comments

This section relates to annual submission of information for individual entities.

This template shall only be reported by insurance and reinsurance undertakings that apply volatility adjustment in accordance with Technical Provisions 8.

This template shall reflect the gross best estimate liability of insurance and reinsurance life obligations subject to volatility adjustment split by currency of the obligations which the contract was entered into. The best estimate liability reported shall take into account the volatility adjustment. The best estimate liability subject to any matching adjustment shall not be reported in this template.

R0010-R0100 should all be shown in the reporting currency and correspond to the sum of the amounts in IR.12.01 C0070/R0330 and IR.17.01 C0180 / R0480.

R0010	BEL subject to VA – GBP	Best estimate liability subject to volatility adjustment – liabilities in GB pounds
R0020	BEL subject to VA – EUR	Best estimate liability subject to volatility adjustment – liabilities in euros
R0030	BEL subject to VA – DKK	Best estimate liability subject to volatility adjustment – liabilities in Danish kroner
R0040	BEL subject to VA – NOK	Best estimate liability subject to volatility adjustment – liabilities in Norwegian kroner
R0050	BEL subject to VA – SEK	Best estimate liability subject to volatility adjustment – liabilities in Swedish krona
R0060	BEL subject to VA – AUD	Best estimate liability subject to volatility adjustment – liabilities in Australian dollars
R0070	BEL subject to VA – CAD	Best estimate liability subject to volatility adjustment – liabilities in Canadian dollars
R0080	BEL subject to VA – USD	Best estimate liability subject to volatility adjustment – liabilities in US dollars
R0090	BEL subject to VA – other	Best estimate liability subject to volatility adjustment – liabilities in currencies other than those listed above
R0100	Total BEL subject to VA	Total best estimate liability subject to volatility adjustment

