

EIOPA: Q&A (lipiec 2020 r.)

Question ID: 2148

Question: In what circumstances can a reinsurance contract that is signed after the reporting date be included in the reporting templates?

EIOPA's Answer: New reinsurance contracts can only be taken into account on the reporting date if there is an agreement between reinsurer and cedant on the terms and conditions of the contract on the reporting date.

Question ID: 2127

Question: Should commission clawbacks be reported as "other in-flows" or as expenses with negative sign?

EIOPA's Answer: Commission clawbacks should be reported as other cash-in flows.