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| **Insurance Regulatory and Development Authority of India (Re-insurance) Regulations, 2018** | | |
| **Chapter I – Returns** | | |
|  | Returns to be furnished by all insurers |  |
|  | Annex- A - Format of Reinsurance Returns for Non-life  Insurers including Specialized Insurers, standalone  Health Insurers, Indian Reinsurers, FRBs and Lloyds  India, Exempted insurers |  |
|  | Annex- B - Format of Reinsurance Returns for Life Insurers,  Indian Reinsurers and FRB- |  |
|  | Annex- C - Format of Return for Pool Administrator/Pool  Manager |  |
|  | NL-40 - Statement of Underwriting performance by FRBs |  |

RI Returns

1. Returns to be furnished by all insurers
2. the returns relating to reinsurance and all Insurers, Indian Reinsurers, FRBs & Lloyds India and Exempted Insurers shall be required to furnish returns as follows:
3. **Reinsurance returns (General Insurance Business)**

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| **Sr. no** | **Name of return form** | **Frequency** | **Applicability** | **Due Date of Submission** |
| 1 | **Form 1**- Reinsurance Statistics - Business Within India | Yearly | Non-life insurers including Specialized Insurers, standalone Health Insurers, Indian Reinsurers, FRBs and Lloyds India, Exempted insurers | Within 30 days from adoption of annual accounts or 30th June, whichever is earlier. |
| 2 | **Form 2 -**Reinsurance Statistics - Foreign Business | Yearly | Non-life insurers including Specialized Insurers, standalone Health Insurers, Indian Reinsurers, FRBs and Lloyds India, Exempted insurers |
| 3 | **Form 3 -** Details of Outstanding Recoveries & their aging data | Yearly | Non-life insurers including Specialized Insurers, standalone Health Insurers, Indian Reinsurers, FRBs and Lloyds India, Exempted insurers |
| 4 | **Form 4 -**Reinsurance Risk Exposure Statistics | Yearly | Non-life insurers including Specialized Insurers, standalone Health Insurers, Indian Reinsurers, FRBs and Lloyds India, Exempted insurers |
| 5 | **Form 5 -** Details of Reinsurance premium ceded to the Indian Insurer/FRBs/CBRs/IIOs | Yearly | Non-life insurers including Specialized Insurers, standalone Health Insurers, Indian Reinsurers, FRBs and Lloyds India, Exempted insurers |
| 6 | **Form 6 -** Details of Reinsurance Premium Accepted from Indian Insurer/FRBs/CBRs/IIOs | Yearly | Non-life insurers including Specialized Insurers, standalone Health Insurers, Indian Reinsurers, FRBs and Lloyds India, Exempted insurers |
| 7 | **Form 7 -** Details of Reinsurance Claims - Indian Insurer/FRBs/CBRs/IIOs. (on inward) | Yearly | Non-life insurers including Specialized Insurers, standalone Health Insurers, Indian Reinsurers, FRBs and Lloyds India, Exempted insurers |
| 8 | **Form 8 -** Details of Reinsurance Claims - Indian Insurer/FRBs/CBRs/IIOs. (on Outward) | Yearly | Non-life insurers including Specialized Insurers, standalone Health Insurers, Indian Reinsurers, FRBs and Lloyds India, Exempted insurers |
| 9 | **Form 9 -** Statement of Facultative Placement | Half Yearly | Non-life insurers including Specialized Insurers, standalone Health Insurers, Exempted insurers | 31st Oct & 30th April |
| 10 | **Form 10 -** Statement of Reinsurance Premium (Indian Business, Foreign Business) | Quarterly | Indian Reinsurers, FRBs and Lloyds India | For Q1 to Q3 15 days from the end of the quarter.  For Q4 by 15th May. |
| 11 | **Form NL-40** - Statement of Underwriting performance | Yearly | Reinsurers, FRBs and Lloyds India | 30 days from adoption of annual accounts or 30th June, whichever is earlier. |

1. **Reinsurance returns (Life Insurance Business)**

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| **Sr no** | **Name of return form** | **Frequency** | **Applicability** | **Due Date of Submission** |
| 1 | **Form 11**- Aging data of reinsurance recoverable claims | Yearly | Life Insurers , Indian Reinsurers and FRB | 30 days from adoption of annual accounts or 30th June, whichever is earlier. |
| 2 | **Form 12-** Details of Retained Sum at Risk | Yearly | Life Insurers , Indian Reinsurers and FRB |
| 3 | **Form 13-** Details of Reinsurance premium ceded to and claims received from the Indian Insurer/FRBs/CBRs/IIOs | Yearly | Life Insurers , Indian Reinsurers and FRB |
| 4 | **Form 14-** Details of Reinsurance Premium Accepted from and claims paid to Indian Insurer/FRBs/CBRs/IIOs | Yearly | Life Insurers , Indian Reinsurers and FRB |
| 5 | **Form 15-** Reinsurance Premium and Claims Accounts for the quarter | Quarterly | Life Insurers , Indian Reinsurers and FRB | For Q1 to Q3 15 days from the end of the quarter. For Q4 by 15th May. |

1. **Reinsurance returns (Reinsurance Pool Business)**

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| **Sr. no** | **Name of return form** | **Frequency** | **Applicability** | **Due Date of Submission** |
| **1** | **Form 16** - Insurance Pool Statistics | Yearly | Pool Administrator | 30 days from adoption of annual accounts or 30th June, whichever is earlier. |

1. Insurers are advised to submit the returns through e-mail to reinsurance department at ***reinsurance@irdai.gov.in.***
2. The formats for submission of reinsurance returns by insurers are attached as
   1. **Annexure A** for General Insurers (including standalone Health Insurers, Reinsurers, FRBs and Exempted Insurers),
   2. **Annexure B** for Life Insurers, Indian Reinsurers and FRB and
   3. **Annexure C** for Pool administrator respectively.
   4. **NL - 40** for FRBs