International Accounts and Trade Division

Transactions between Canadian incorporated insurance companies and their foreign affiliates, agencies and bank accounts and other companies or persons outside Canada, 2020

BP - 27

Confidential when completed

Please make a copy for your records

Si vous préférez ce questionnaire en français, veuillez cocher ☐

Toll free: 1-800-565-1685
Facsimile: 1-888-883-7999
Email: infostats@canada.ca

Please correct any mistakes in Name or Address

Guide

Authority: **This survey is conducted under the authority of the *Statistics Act*, Revised Statutes of Canada, 1985, Chapter S-19. COMPLETION OF THIS QUESTIONNAIRE IS A LEGAL REQUIREMENT UNDER THE *STATISTICS ACT*.**

Purpose of the survey: The data are required to prepare statements on Canada's Balance of International Payments and Investment Position. This information is used as a major input in the conduct of monetary and exchange rate policies by the Government of Canada. Your information may also be used by Statistics Canada for other statistical and research purposes.

Fax or email transmission disclosure: If you choose to transmit the questionnaire to Statistics Canada by facsimile or other electronic transmission, please be advised that there could be a risk of disclosure during the communication. However, upon receipt of your information, Statistics Canada will provide the guaranteed level of protection afforded all information collected under the authority of the *Statistics Act*.

Confidentiality: Statistics Canada is prohibited by law from releasing any information it collects which could identify any person, business, or organization, unless consent has been given by the respondent or as permitted by the *Statistics Act*. Statistics Canada will use the information from this survey for statistical purposes.

Record linkage: To enhance the data from this survey, Statistics Canada may combine it with information from other surveys or from administrative sources.

Period covered: Please report as at December 31, 2020. If unable to comply, please report at period end of closest fiscal year.

Day | Month | Year

Filing of this questionnaire: A completed copy of this questionnaire should be returned **within four weeks** of receipt to:
Statistics Canada, 150 Tunney's Pasture Driveway, Distribution Centre SC-0505, Ottawa, Ontario K1A 0T6
If you need any clarification about reporting, please call toll free at **1-800-565-1685**. Fax **1-888-883-7999**.
Email: **infostats@canada.ca**.

Geographical: Please use enclosed coding list to identify countries. If a country is not on the list, please write the name in full.

INFORMATION COPY
DO NOT USE TO REPORT

Corporate Information

Please provide a copy of your corporate organization chart as required by the Office of the Superintendent of Financial Institutions Canada or by your provincial regulator. (For P&C-1 reporters, please include pages 10.30 and 10.40; for OSFI-54 reporters, please include page 10.070.)

Corporation Organization Chart provided? Yes ☐ No ☐

1. Does any single shareholder or group of related shareholders own more than 50% of the company's common shares?

   Yes ☐ → If **yes**, name and country of residence of controlling shareholder or group _____ Country code (see enclosed coding sheet) ___

   No ☐

2. Jurisdiction of incorporation of reporting company: Federal (CAN) **or** provincial/territorial (AB, BC, MB, NB, NL, NS, NT, NU, ON, PE, QC, SK, YT) Code ___

3. Is the company a member of a Canadian corporate group?

   If **yes**, → list other Canadian insurance companies or the branches of foreign insures registered in Canada that are part of the corporate group, if any.

   _____

   If **yes**, → name of the ultimate parent of the corporate group _____

   Country of control of the ultimate parent (see enclosed coding sheet) Country code ___

Insurance Transactions

1. Does the company cede Canadian business or out of Canada business to unregistered, non-resident insurers?

   Affiliated Yes ☐ No ☐ Non-Affiliated Yes ☐ No ☐

   If **yes** to either please complete Parts 1A & 1B

2. Does the company transact any out of Canada business from Canadian office or branch in Canada?

   Affiliated Yes ☐ No ☐ Non-Affiliated Yes ☐ No ☐

   If **yes** to either please complete Parts 1C and 2

If the answer is "**No**" to the two above questions, complete only Part 3.

Thank You

Date	Telephone: Facsimile: Email:	Name and title of responsible officer	Signature

4-2500-12.1: 2020-12-11

Canadian Incorporated Insurance Companies

Purpose: **To obtain an estimate by foreign country of insurance premiums, claims and commissions that are transacted between Canadian companies and unregistered foreign insurers.**

Part 1A - Reinsurance ceded to unregistered non-resident insurers - Canadian Business*

Thousands of Canadian dollars

	Income statement transactions with non-residents			Balance Sheet items with non-residents											
				Receivables								Payables			
Country code	Premiums** **ceded** **(Expense)** (01)	Commissions **earned** **(Revenue)** (02)	Claims and adjustments **incurred** **(Revenue)** (03)	Unearned premiums of assuming insurers		**Life & health insurers only:** Actuarial liabilities of assuming insurers		Outstanding claims & other policy liabilities recoverable from assuming insurers		Other amounts due from assuming insurers		Amounts due to assuming insurers		Cash or securities held as security from assuming insurers	
				Start of Year (04)	End of Year (05)	Start of Year (06)	End of Year (07)	Start of Year (08)	End of Year (09)	Start of Year (10)	End of Year (11)	Start of Year (12)	End of Year (13)	Start of Year (14)	End of Year (15)
Affiliated															
Total Affiliated															
Non-Affiliated															
Total Non-Affiliated															

INFORMATION COPY
DO NOT USE TO REPORT

* For life insurance companies, all reinsurance transactions with non-residents are to be reported, including those where the assuming reinsurer has not been approved by the Superintendent of Financial Institutions. Life and Property and Casualty insurance companies should include their accident and sickness business. Property and Casualty companies should also include their marine business.

**For P & C companies, report premiums on an earned basis; for Life companies, report premiums on a written basis.

Canadian Incorporated Insurance Companies

Purpose: **To obtain an estimate by foreign country of insurance premiums, claims and commissions that are transacted between Canadian companies and unregistered foreign insurers.**

Part 1B - Reinsurance ceded to unregistered non-resident insurers - Out of Canada Business

(Gross Business Transacted from a Canadian Head Office/Branch as Reported in Parts 1C and 2*)

Thousands of Canadian dollars

	Income statement transactions with non-residents			Balance Sheet items with non-residents											
				Receivables								Payables			
Country code	Premiums** **ceded**	Commissions **earned**	Claims and adjustments **incurred**	Unearned premiums of assuming insurers		**Life & health insurers only:** Actuarial liabilities of assuming insurers		Outstanding claims & other policy liabilities recoverable from assuming insurers		Other amounts due from assuming insurers		Amounts due to assuming insurers		Cash or securities held as security from assuming insurers	
	(Expense) (01)	**(Revenue)** (02)	**(Revenue)** (03)	Start of Year (04)	End of Year (05)	Start of Year (06)	End of Year (07)	Start of Year (08)	End of Year (09)	Start of Year (10)	End of Year (11)	Start of Year (12)	End of Year (13)	Start of Year (14)	End of Year (15)
Affiliated															
Total Affiliated															
Non-Affiliated															
Total Non-Affiliated															

INFORMATION COPY
DO NOT USE TO REPORT

* For life insurance companies, all reinsurance transactions with non-residents are to be reported, including those where the assuming reinsurer has not been approved by the Superintendent of Financial Insitutions. Life and Property and Casualty insurance companies should include their accident and sickness business. Property and Casualty companies should also include their marine business.

**For P & C companies, report premiums on an earned basis; for Life companies, report premiums on a written basis.

Canadian Incorporated Insurance Companies

Purpose: **To obtain an estimate by foreign country of insurance premiums, claims and commissions that are transacted between Canadian companies and unregistered foreign insurers. Report direct business with non-residents in Part 2.**

Part 1C - Reinsurance assumed from unregistered non-resident insurers - Out of Canada Business

(Gross Business Transacted from a Canadian Head Office / Branch*)

Thousands of Canadian dollars

	Income statement transactions with non-residents			Balance Sheet items with non-residents											
				Payables								Receivables			
Country code	Premiums** assumed **(earned)** **(Revenue)** (01)	Commissions **incurred** **(Expense)** (02)	Claims and adjustments **incurred** **(Expense)** (03)	Unearned premiums		**Life & health insurers only:** Actuarial liabilities		Outstanding claims & other policy liabilities		Other amounts due to policyholders and ceding insurers		Amounts due from policyholders and ceding insurers		Cash or securities held by ceding insurers	
				Start of Year (04)	End of Year (05)	Start of Year (06)	End of Year (07)	Start of Year (08)	End of Year (09)	Start of Year (10)	End of Year (11)	Start of Year (12)	End of Year (13)	Start of Year (14)	End of Year (15)
Affiliated															
Total Affiliated															
Non-Affiliated															
Total Non-Affiliated															

INFORMATION COPY
DO NOT USE TO REPORT

* Life and Property and Casualty insurance companies should include their accident and sickness business. Property and Casualty companies should also include their marine business.

** For P & C companies, report premiums on an earned basis; for Life companies, report premiums on a written basis.

Canadian Incorporated Insurance Companies

Purpose: **To obtain an estimate by foreign country of insurance premiums, claims and commissions that are transacted between Canadian companies and non-residents. Report out of Canada insurance business with unregistered foreign insurers in Parts 1B and 1C.**

Part 2 - Primary insurance* transacted with non-residents

Thousands of Canadian dollars

	Income statement transactions with non-residents				Balance Sheet items with non-residents									
					Payables								Receivables	
Country Code	Direct premiums** **earned**	Commissions **incurred**	Claims and adjustments **incurred (Expense)**		Unearned Premiums		**Life & health insurers only:** Actuarial liabilities		Outstanding claims & other policy liabilities		Other amounts due to policyholders		Amounts due from policyholders	
			Total	Of which incurred on behalf of Canadian policy holders ***	Start of Year	End of Year	Start of Year	End of Year	Start of Year	End of Year	Start of Year	End of Year	Start of Year	End of Year
	(Revenue)	**(Expense)**												
	(01)	(02)	(03)	(04)	(05)	(06)	(07)	(08)	(09)	(10)	(11)	(12)	(13)	(14)
Total														

INFORMATION COPY
DO NOT USE TO REPORT

* Primary insurance excludes reinsurance assumed from non-resident insurers which should be reported in Part 1C.

** Life and Property and Casualty insurance companies should include their accident and sickness business. Property and Casualty companies should also include their marine business.
For P & C companies, report premiums on an earned basis; for Life companies, report premiums on a written basis.

*** Includes claims paid on behalf of Canadian residents having accidents (auto or medical) while travelling in foreign countries.

Canadian Incorporated Insurance Companies

Part 3 - Other International Transactions [1]

Thousands of Canadian dollars

Country code	Capital transactions with foreign subsidiaries and branches		Capital transactions with foreign parent and affiliates		Transactions in securities carried out through **foreign** based investment dealers		Transactions in securities on behalf of foreign subsidiaries/branches carried out through **Canadian** based investment dealers		Other Revenue and Expenses associated with income, business and miscellaneous services. **Do not include any amounts relating to insurance transactions as reported in Parts 1 & 2.**				
									Revenue from non-residents		Expenses to non-residents		Type [3] (use codes as specified below)
	Increase in investment abroad	Decrease in investment abroad [2]	Decrease in investment in Canada [2]	Increase in investment in Canada	Increase in investment	Decrease in investment	Increase in investment	Decrease in investment	Affiliated companies	Non-affiliated companies	Affiliated companies	Non-affiliated companies	
	(01)	(02)	(03)	(04)	(05)	(06)	(07)	(08)	(09)	(10)	(11)	(12)	(13)

INFORMATION COPY
DO NOT USE TO REPORT

[1] Life insurance companies should include their accident and sickness business. Property and casualty companies should include their marine business.
[2] Include dividends, but specify separately in "Country code" column (e.g. USA/div).

[3] Type:
- **01.** Net income of foreign subsidiaries, affiliates, and branches (equity method)
- **02.** Computer and information services
- **03.** Management and administrative services (including consulting, evaluation and adjustment services, actuarial services, salvage administration services, and regulatory and monitoring services on indemnities and recovery services)
- **04.** Legal Services
- **05.** Advertising services
- **06.** Accounting Services
- **07.** Other Services
- **08.** Interest on portfolio investments
- **09.** Dividends on portfolio investments
- **10.** Interest earned from foreign subsidiaries or affiliates or expensed to foreign parent or affiliates
- **11.** Settlement annuities
- **12.** Other

Use a separate line for each type of revenue or expense.