**NOTES REINSURANCE COMPANIES**

This survey aims to gather statistical data on insurance companies active in Belgium, i.e. Belgium-based branches whose registered office is incorporated in a member state of the European Economic Area (EEA).

In addition to some information identifying the companies, information requested is of an accounting nature.

The report must be filed electronically using OneGate, the reporting system of the National Bank of Belgium ([OneGate](https://www.nbb.be/doc/dq/onegate/en/login_en.html)) https://www.nbb.be/doc/dd/onegate/en\_login.html

All amounts must be in euros unless stated otherwise.

The report relates to the most recently completed financial year.

The report exclusively pertains to branches’ activities in Belgium and not to the activities of the parent company or of branches outside Belgium.

GENERAL INFORMATION

Mandatory field.

PART RELATED TO THE STRUCTURAL SURVEY FOR INSURANCE COMPANIES (BRANCHES)

Respondents are required to enter a selection of the accounting schedule, as defined by the Royal Decree of 17 November 1994. The survey pertains to:

* Part of the balance sheet;
* Technical account for non-life insurance;
* Technical account for life assurance;
* Non-technical account;
* Allocations and reductions;
* Appendix 10 "Information on the technical accounts", in part;
* Appendix 11 "Statement on staff members";
* Appendix 12 "Statement on total administration and management costs, broken down by type";
* An overview of your location’s investments and divestments.

INVESTMENTS AND DIVESTMENTS

This section must break down changes in the capital stock of tangible and intangible fixed assets, both by type of assets and by type of operation (regular purchases, purchases in leasing, sales).

The purchases of software recognised as tangible or intangible fixed assets must be stated under “Software”.

“Buildings” include those held for investment purposes and investments for running the business.

**Non-lease purchases** pertain to self-produced and “purchased and effectively delivered” fixed assets, i.e. excluding advance payments on purchases yet to be delivered, with the exception of real estate under construction, and excluding the acquisition of fixed assets arising from restructuring (absorption, demerger, addition of a new branch of activity...).

**Acquisitions in leasing** pertain to the purchases of fixed assets in leasing. These purchases must be broken down by the nature of the assets.

**Sales** pertain exclusively to “effective sales”. This item does not therefore include any advance payments received for sales, nor transfers from restructuring drives, nor disposals. The amounts to be recognised must reflect the market rates of the sales involved (carrying value + realised capital gains – realised capital losses).

Tangible fixed assets comprise land, buildings (existing or new, including renovation and refurbishment projects), valuables and other tangible fixed assets. The value of built‑up land breaks down into the value of the underlying dwellings (and other structures) and the value of the underlying land. If it cannot be established which is the more important, the building or the land, it is assumed the building is the more important.