



Transactions between Canadian branches of foreign insurance companies in Canada and head or other offices, companies or persons outside Canada, 2006

BP-28

Confidential when completed

Please make a copy for your records

Si vous préférez ce questionnaire en français, veuillez cocher

Toll free: 1(866) 765-8143
Facsimile: 1(613) 951-9031
E-mail: bop.surveys@statcan.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 S19. Completion of this questionnaire is a legal requirement under the Statistics Act.

Confidentiality: Information collected under the Statistics Act is treated in strict confidence and is specifically exempt from being released under the Access to Information Act.

Purpose: 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. Other uses include international trade negotiations, business planning, marketing and international research.

Period covered: Please report as at December 31, 2006. 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 form should be returned **within four weeks** of receipt to Balance of Payments Division, Statistics Canada, Ottawa (Ontario) K1A 0T6. If you need any clarification about reporting, or if you wish to have a **reporting guide**, please telephone collect **1(613) 951-5665**.

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

Corporate Information

Please provide a copy of your corporate organization chart as required by the Office of the Superintendent of Financial Institutions Canada. (For P&C registered companies, please include pages 10.30 and 10.40 of the P&C-2 Annual Return, for Life registered companies, please include page 10.070 from the OSFI-55 Annual Return.)

1. Country of Incorporation (see enclosed coding sheet)

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 Corporation Organization Chart provided? Yes No
- Country of control of the ultimate parent

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 Yes No
- List any Canadian insurance companies or the branches of foreign insurers registered in Canada that are part of the same corporate group, if any
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2. Does the company cede business to unregistered, non-resident insurers? (For P&C companies, refer to pages 70.35 and 70.39 of the P&C-2 Annual Return. For Life companies, refer to pages 85.055 to 85.059 of the OSFI-55 Annual Return)
- Affiliated Yes No Non-Affiliated Yes No → If **yes** to either please complete Part 1A.
3. Does the company transact any out of Canada business from a Canadian office or branch?
- Affiliated Yes No Non-Affiliated Yes No → If **yes** to either please complete Parts 1B and/or 2.
- If the answers are "No" to the two above questions, complete only the balance sheet below and Part 3.

Balance Sheet of Canadian Branch or Division

		2006	2005	Country code
		Cdn. \$'000		
Assets				
1. Total Assets of Branch - in Canada	01			
- abroad (treat foreign securities as abroad)	02			
Liabilities				
2. Total Liabilities of Branch - owed to Canadian residents	03			
- owed to non-residents	04			
Head Office Account and Reserves				
3. Reserves Required by O.S.F.I. (P&C branches only)	05			
4. General and Contingency Reserves (P&C branches only)	06			
5. Head Office Account, Balance at beginning of year	07			
6. Prior Period Adjustments	08			
7. Adjusted H.O. Balance at beginning of year	09			
8. Net Income (Loss)	10			
9. Transfers from Head Office	11			<input type="checkbox"/> Check if transfers include securities
10. Transfers to Head Office	12			<input type="checkbox"/>
11. Decrease (increase) in Reserves Required	13			
12. Decrease (increase) in General & Contingency Reserves	14			
13. Net increase (decrease) in Head Office Account	15			
14. Head Office Account, Balance at end of year	16			
Memorandum Item: Canadian mortgages held by foreign head office	17			

Date	Telephone : Facsimile : E-mail :	Name and title of responsible officer	Signature
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Canadian Branches of Foreign Insurance Companies

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

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

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															

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* For life insurance branches, 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 branches should include their accident and sickness business. Property and Casualty branches 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 Branches of Foreign Insurance Companies

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

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

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

Thousands of Canadian dollars

Country Code	Income statement transactions with non-residents			Balance Sheet items with non-residents											
				Payables								Receivables			
	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															

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* Life and Property and Casualty insurance branches should include their accident and sickness business. Property and Casualty branches 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 Branches of Foreign Insurance Companies

Part 3 - Other International Transactions¹

Thousands of Canadian dollars

Country code	Transactions in securities by Canadian branches (or on their behalf by foreign head offices) carried out through foreign 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.				Type ² (Use codes as specified below) (07)
			Revenue from non-residents		Expenses to non-residents		
	Increase in investment (01)	Decrease in investment (02)	Affiliated companies (03)	Non-affiliated companies (04)	Affiliated companies (05)	Non-affiliated companies (06)	

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¹ Life and property & casualty insurance branches should include their accident and sickness business. Property and casualty branches should include their marine business.

² Type: 01. Net income of foreign subsidiaries, affiliates, and branches (equity method)
 02. Computer and information services
 03. Management and administrative services (include 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.