

Circular No. ID 16/06

26 June 2006

To Principal Officers
All Registered Insurers

Dear Sir/Madam

SUBMISSION REQUIREMENTS OF INSURANCE RETURNS

Under the current regulations, all registered insurers are required to submit insurance returns to the Authority within stipulated deadlines. In order to facilitate the compliance with these deadlines, we enclose a summary of the submission deadlines, and the form and manner for the lodgment of the various insurance returns with the Authority.

2 As the Authority is currently reviewing the regulations relating to Financial Guarantee Insurers and Protection and Indemnity Clubs, we have excluded the submission requirements for these specialist insurers from the summary. We will inform you when the review is completed.

3 Please note that this circular is not intended to override or add to the existing requirements of the Insurance Act (Cap. 142), subsidiary legislations and notices.

Yours faithfully

[sent via MASNET]

LOW KWOK MUN
EXECUTIVE DIRECTOR
INSURANCE SUPERVISION DEPARTMENT

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Note

The forms mentioned in Appendices A to F are those set out in the First Schedule to the Insurance (Accounts and Statements) Regulations 2004 unless otherwise stated. Nil returns are required for submission unless otherwise stated in the relevant regulations or notices.

Legend for Appendices A to F

* Applicable to insurers incorporated in Singapore only

** Applicable to insurers incorporated outside Singapore only

Direct General Insurer

The tables set out in this appendix do not apply to Financial Guarantee Insurers and Protection and Indemnity Clubs. Financial Guarantee Insurers and Protection and Indemnity Clubs should refer to the respective insurance regulations for their submission requirements.

Annual Returns			
Description of returns	Hard copy submission		Electronic submission via MASNET
	Submission requirement	Submission deadline	Submission deadline
<ul style="list-style-type: none"> • Form 1 (main form) <ul style="list-style-type: none"> ○ Annex 1A ○ Annex 1B ○ Annex 1C ○ Annex 1D ○ Annex 1E ○ Annex 1F(b) ○ Annex 1G ○ Annex 1H ○ Annex 1I ○ Annex 1J ○ Annex 1L ○ Annex 1M ○ Annex 1N ○ Annex 1(ii) ○ Annex 1(iii) ○ Notes to Form 1 • Form 2 (main form) <ul style="list-style-type: none"> ○ Annex 2B ○ Annex 2C ○ Annex 2D ○ Annex 2F ○ Annex 2I • Form 6 (main form) <ul style="list-style-type: none"> ○ Notes to Form 6 • Form 7(b) (main form) <ul style="list-style-type: none"> ○ Notes to Form 7 • Form 8* (main form) <ul style="list-style-type: none"> ○ Annex 8A ○ Annex 8B ○ Notes to Form 8 • Form 9* • Form 21 • Form 22* • Form 23 	N.A.	N.A.	Within 3 months from the last day of the accounting period

Annual Returns			
Description of returns	Hard copy submission		Electronic submission via MASNET
	Submission requirement	Submission deadline	Submission deadline
<ul style="list-style-type: none"> • Form 10** (main form) <ul style="list-style-type: none"> ○ Notes to Form 10 	1 original and 2 copies	Within 6 months from the last day of the financial year	Within 6 months from the last day of the financial year
<ul style="list-style-type: none"> • Form 20 	1 original and 2 copies	Within 3 months from the last day of the accounting period	Within 3 months from the last day of the accounting period
<ul style="list-style-type: none"> • Form 24 • Form 25 • Form 26 	1 original and 2 copies	Within 4 months from the last day of the accounting period	N.A.
<ul style="list-style-type: none"> • Actuary's report on the actuarial investigation of policy liabilities 	1 original	Within 3 months from the last day of the accounting period	N.A.
<ul style="list-style-type: none"> • Abstract of the actuary's report on policy liabilities 	1 original and 2 copies	Within 3 months from the last day of the accounting period	N.A.
<ul style="list-style-type: none"> • Annual report 	3 published copies	*Within 3 months from the last day of the financial year ** Within 6 months from the last day of the financial year	N.A.

Quarterly Returns			
Description of returns	Hard copy submission		Electronic submission via MASNET
	Submission requirement	Submission deadline	Submission deadline
<ul style="list-style-type: none"> • Form 1 (main form) <ul style="list-style-type: none"> ○ Annex 1A ○ Annex 1B ○ Annex 1F(b) • Form 2 (main form) <ul style="list-style-type: none"> ○ Annex 2C • Form 6 (main form) • Form 8* (main form) • Form 21 • Form 23 	N.A.	N.A.	Within 3 weeks from the last day of the quarter

Other Returns			
Description of returns	Hard copy submission		Electronic submission via MASNET
	Submission requirement	Submission deadline	Submission deadline
<ul style="list-style-type: none"> • Form 6 (main form) 	N.A.	N.A.	Within 3 weeks from the last day of the accounting period
<ul style="list-style-type: none"> • Form 11(a) • Form 11(b) • Form 11(c) 	N.A.	N.A.	Within 4 months from the last day of the accounting period

Other Returns under MAS Notices		
Description of returns	Submission requirement	Submission Deadline
<ul style="list-style-type: none"> • Appendix A of MAS 105 	1 original copy	Within 3 months from the last day of the accounting period
<ul style="list-style-type: none"> • Appendix 1 of MAS 109 	Submission is to be made to Monetary Management Division, MAS via MASNET	Within 10 working days from the last day of the reporting month

Direct Life Insurer

Annual Returns			
Description of returns	Hard copy submission		Electronic submission via MASNET
	Submission requirement	Submission deadline	Submission deadline
<ul style="list-style-type: none"> • Form 1 (main form) <ul style="list-style-type: none"> ○ Annex 1A ○ Annex 1B ○ Annex 1C ○ Annex 1D ○ Annex 1E ○ Annex 1F(a) ○ Annex 1G ○ Annex 1H ○ Annex 1I ○ Annex 1J ○ Annex 1K ○ Annex 1L ○ Annex 1M ○ Annex 1N ○ Annex 1(i) ○ Annex 1(iii) ○ Notes to Form 1 • Form 2 (main form) <ul style="list-style-type: none"> ○ Annex 2A ○ Annex 2B ○ Annex 2C ○ Annex 2C(a) ○ Annex 2C(b) ○ Annex 2D ○ Annex 2E ○ Annex 2F ○ Annex 2G ○ Annex 2H ○ Annex 2I ○ Annex 2J • Form 3 (main form) <ul style="list-style-type: none"> ○ Notes to Form 3 • Form 4 (main form) <ul style="list-style-type: none"> ○ Notes to Form 4 • Form 7 (main form) <ul style="list-style-type: none"> ○ Notes to Form 7 • Form 8* (main form) <ul style="list-style-type: none"> ○ Annex 8A ○ Annex 8C ○ Notes to Form 8 	N.A.	N.A.	Within 3 months from the last day of the accounting period

Annual Returns			
Description of returns	Hard copy submission		Electronic submission via MASNET
	Submission requirement	Submission deadline	Submission deadline
<ul style="list-style-type: none"> • Form 9* • Form 18 • Form 21 • Form 22* • Form 23 	N.A.	N.A.	Within 3 months from the last day of the accounting period
<ul style="list-style-type: none"> • Form 10** (main form) <ul style="list-style-type: none"> ○ Notes to Form 10 	1 original and 2 copies	Within 6 months from the last day of the financial year	Within 6 months from the last day of the financial year
<ul style="list-style-type: none"> • Form 14 • Form 16 • Form 17 • Form 19 	1 original and 2 copies	Within 3 months from the last day of the accounting period	Within 3 months from the last day of the accounting period
<ul style="list-style-type: none"> • Form 24 • Form 25 • Form 26 	1 original and 2 copies	Within 4 months from the last day of the accounting period	N.A.
<ul style="list-style-type: none"> • Actuary's report on the actuarial investigation of policy liabilities 	1 original	Within 3 months from the last day of the accounting period	N.A.
<ul style="list-style-type: none"> • Abstract of the actuary's report on policy liabilities 	1 original and 2 copies	Within 3 months from the last day of the accounting period	N.A.
<ul style="list-style-type: none"> • Actuary's report on the prospective test of the financial condition 	1 original	Within 6 months from the last day of the accounting period	N.A.
<ul style="list-style-type: none"> • Annual report 	3 published copies	*Within 3 months from the last day of the financial year ** Within 6 months from the last day of the financial year	N.A.

Quarterly Returns			
Description of returns	Hard copy submission		Electronic submission via MASNET
	Submission requirement	Submission deadline	Submission deadline
<ul style="list-style-type: none"> • Form 1 (main form) <ul style="list-style-type: none"> ○ Annex 1A ○ Annex 1B • Form 2 (main form) <ul style="list-style-type: none"> ○ Annex 2C • Form 3 (main form) • Form 4 (main form) • Form 8* (main form) • Form 21 • Form 23 	N.A.	N.A.	Within 3 weeks from the last day of the quarter

Other Returns			
Description of returns	Hard copy submission		Electronic submission via MASNET
	Submission requirement	Submission deadline	Submission deadline
<ul style="list-style-type: none"> • Form 2 (main form) <ul style="list-style-type: none"> ○ Annex 2C 	N.A.	N.A.	Within 3 weeks from the last day of the accounting period
<ul style="list-style-type: none"> • Form 13 	N.A.	N.A.	Within 3 months from the last day of the accounting period

Appendix B

Other Returns under MAS Notices		
Description of returns	Submission requirement	Submission Deadline
<ul style="list-style-type: none"> • Appendix A of MAS 105 	1 original copy	Within 3 months from the last day of the accounting period
<ul style="list-style-type: none"> • Appendix 1 of MAS 109 	Submission is to be made to Monetary Management Division, MAS via MASNET	Within 10 working days from the last day of the reporting month
<ul style="list-style-type: none"> • Appendices A to D of MAS 303 	Returns to be submitted in 3-inch or 5-inch diskette	Within 6 months from the last day of the accounting period
<ul style="list-style-type: none"> • Appendix A of MAS 306 (applicable if the insurer has representatives that perform financial advisory services) 	1 original copy	By 21 April of each calendar year
<ul style="list-style-type: none"> • Semi-Annual Report (in respect of ILP sub-funds other than property ILP sub-funds) as specified in paragraph 18 of MAS 307 	1 published copy	Within 2 months from the last date of the period to which the report relates
<ul style="list-style-type: none"> • Annual Audited Report to Policyholders on ILP subfunds as specified in paragraph 18 of MAS 307 	1 published copy	Within 3 months from the last date of the period to which the report relates
<ul style="list-style-type: none"> • Appendices A to D of MAS 318 	1 original copy	By 21 April of each calendar year

General Reinsurer

Annual Returns			
Description of returns	Hard copy submission		Electronic submission via MASNET
	Submission requirement	Submission deadline	Submission deadline
<ul style="list-style-type: none"> • Form 1 (main form) <ul style="list-style-type: none"> ○ Annex 1A ○ Annex 1B ○ Annex 1C ○ Annex 1D ○ Annex 1E ○ Annex 1F(c) ○ Annex 1G ○ Annex 1H ○ Annex 1I ○ Annex 1J ○ Annex 1L ○ Annex 1M ○ Annex 1N ○ Annex 1(ii) ○ Annex 1(iii) ○ Notes to Form 1 • Form 2 (main form) <ul style="list-style-type: none"> ○ Annex 2B ○ Annex 2C ○ Annex 2D ○ Annex 2F ○ Annex 2I • Form 6 (main form) <ul style="list-style-type: none"> ○ Notes to Form 6 • Form 8* (main form) <ul style="list-style-type: none"> ○ Annex 8A ○ Annex 8B ○ Notes to Form 8 • Form 9* • Form 21 • Form 22* • Form 23 	N.A.	N.A.	Within 3 months from the last day of the accounting period
<ul style="list-style-type: none"> • Form 10** (main form) <ul style="list-style-type: none"> ○ Notes to Form 10 	1 original and 2 copies	Within 6 months from the last day of the financial year	Within 6 months from the last day of the financial year
<ul style="list-style-type: none"> • Form 20 	1 original and 2 copies	Within 3 months from the last day of the accounting period	Within 3 months from the last day of the accounting period

Annual Returns			
Description of returns	Hard copy submission		Electronic submission via MASNET
	Submission requirement	Submission deadline	Submission deadline
<ul style="list-style-type: none"> • Form 24 • Form 25 • Form 26 	1 original and 2 copies	Within 4 months from the last day of the accounting period	N.A.
<ul style="list-style-type: none"> • Actuary's report on the actuarial investigation of policy liabilities 	1 original	Within 3 months from the last day of the accounting period	N.A.
<ul style="list-style-type: none"> • Abstract of the actuary's report on policy liabilities 	1 original and 2 copies	Within 3 months from the last day of the accounting period	N.A.
<ul style="list-style-type: none"> • Annual report 	3 published copies	*Within 3 months from the last day of the financial year ** Within 6 months from the last day of the financial year	N.A.

Quarterly Returns			
Description of returns	Hard copy submission		Electronic submission via MASNET
	Submission requirement	Submission deadline	Submission deadline
<ul style="list-style-type: none"> • Form 1 (main form) <ul style="list-style-type: none"> ○ Annex 1A ○ Annex 1B • Form 2 (main form) <ul style="list-style-type: none"> ○ Annex 2C • Form 6 (main form) • Form 8* (main form) • Form 21 • Form 23 	N.A.	N.A.	Within 3 weeks from the last day of the quarter

Other Returns			
Description of returns	Hard copy submission		Electronic submission via MASNET
	Submission requirement	Submission deadline	Submission deadline
<ul style="list-style-type: none"> • Form 6 (main form) • Form 12 	N.A.	N.A.	Within 3 weeks from the last day of the accounting period
<ul style="list-style-type: none"> • Form 11(a) • Form 11(b) • Form 11(d) • Form 11(e) 	N.A.	N.A.	Within 4 months from the last day of the accounting period

Other Returns under MAS Notices		
Description of returns	Submission requirement	Submission Deadline
<ul style="list-style-type: none"> • Appendix A of MAS 105 	1 original copy	Within 3 months from the last day of the accounting period
<ul style="list-style-type: none"> • Appendix 1 of MAS 109 	Submission is to be made to Monetary Management Division, MAS via MASNET	Within 10 working days from the last day of the reporting month

Life Reinsurer

Annual Returns			
Description of returns	Hard copy submission		Electronic submission via MASNET
	Submission requirement	Submission deadline	Submission deadline
<ul style="list-style-type: none"> • Form 1 (main form) <ul style="list-style-type: none"> ○ Annex 1A ○ Annex 1B ○ Annex 1C ○ Annex 1D ○ Annex 1E ○ Annex 1F(c) ○ Annex 1G ○ Annex 1H ○ Annex 1I ○ Annex 1J ○ Annex 1L ○ Annex 1M ○ Annex 1N ○ Annex 1(i) ○ Annex 1(iii) ○ Notes to Form 1 • Form 2 (main form) <ul style="list-style-type: none"> ○ Annex 2A ○ Annex 2B ○ Annex 2C ○ Annex 2D ○ Annex 2F ○ Annex 2G ○ Annex 2H ○ Annex 2I • Form 5 • Form 8* (main form) <ul style="list-style-type: none"> ○ Annex 8A ○ Annex 8C ○ Notes to Form 8 • Form 9* • Form 21 • Form 22* • Form 23 	N.A.	N.A.	Within 3 months from the last day of the accounting period
<ul style="list-style-type: none"> • Form 10** (main form) <ul style="list-style-type: none"> ○ Notes to Form 10 	1 original and 2 copies	Within 6 months from the last day of the financial year	Within 6 months from the last day of the financial year

Annual Returns			
Description of returns	Hard copy submission		Electronic submission via MASNET
	Submission requirement	Submission deadline	Submission deadline
<ul style="list-style-type: none"> • Form 15 • Form 16 • Form 17 	1 original and 2 copies	Within 3 months from the last day of the accounting period	Within 3 months from the last day of the accounting period
<ul style="list-style-type: none"> • Form 24 • Form 25 • Form 26 	1 original and 2 copies	Within 4 months from the last day of the accounting period	N.A.
<ul style="list-style-type: none"> • Actuary's report on the actuarial investigation of policy liabilities 	1 original	Within 3 months from the last day of the accounting period	N.A.
<ul style="list-style-type: none"> • Abstract of the actuary's report on policy liabilities 	1 original and 2 copies	Within 3 months from the last day of the accounting period	N.A.
<ul style="list-style-type: none"> • Annual report 	3 published copies	*Within 3 months from the last day of the financial year ** Within 6 months from the last day of the financial year	N.A.

Quarterly Returns			
Description of returns	Hard copy submission		Electronic submission via MASNET
	Submission requirement	Submission deadline	Submission deadline
<ul style="list-style-type: none"> • Form 1 (main form) <ul style="list-style-type: none"> ○ Annex 1A ○ Annex 1B • Form 2 (main form) <ul style="list-style-type: none"> ○ Annex 2C • Form 5 • Form 8* (main form) • Form 21 • Form 23 	N.A.	N.A.	Within 3 weeks from the last day of the quarter

Other Returns			
Description of returns	Hard copy submission		Electronic submission via MASNET
	Submission requirement	Submission deadline	Submission deadline
<ul style="list-style-type: none"> • Form 2 (main form) <ul style="list-style-type: none"> ○ Annex 2C 	N.A.	N.A.	Within 3 weeks from the last day of the accounting period

Other Returns under MAS Notices		
Description of returns	Submission requirement	Submission Deadline
<ul style="list-style-type: none"> • Appendix A of MAS 105 	1 original copy	Within 3 months from the last day of the accounting period
<ul style="list-style-type: none"> • Appendix 1 of MAS 109 	Submission is to be made to Monetary Management Division, MAS via MASNET	Within 10 working days from the last day of the reporting month

General Captive Insurer

Annual Returns			
Description of returns	Hard copy submission		Electronic submission via MASNET
	Submission requirement	Submission deadline	Submission deadline
<ul style="list-style-type: none"> • Form 1 (main form) <ul style="list-style-type: none"> ○ Annex 1A ○ Annex 1B ○ Annex 1C ○ Annex 1D ○ Annex 1E ○ Annex 1F(d) ○ Annex 1H ○ Annex 1I ○ Annex 1J ○ Annex 1L ○ Annex 1M ○ Annex 1N ○ Annex 1(iii) ○ Notes to Form 1 • Form 2 (main form) <ul style="list-style-type: none"> ○ Annex 2C ○ Annex 2D ○ Annex 2F ○ Annex 2I • Form 6 (main form) <ul style="list-style-type: none"> ○ Notes to Form 6 • Form 8* (main form) <ul style="list-style-type: none"> ○ Annex 8A ○ Notes to Form 8 • Form 9* 	N.A.	N.A.	Within 6 months from the last day of the financial year
<ul style="list-style-type: none"> • Form 10** (main form) <ul style="list-style-type: none"> ○ Notes to Form 10 	1 original and 2 copies	Within 6 months from the last day of the financial year	Within 6 months from the last day of the financial year
<ul style="list-style-type: none"> • Form 24 • Form 25 • Form 26 	1 original and 2 copies	Within 6 months from the last day of the financial year	N.A.
<ul style="list-style-type: none"> • Annual report 	3 published copies	Within 6 months from the last day of the financial year	N.A.

Other Returns			
Description of returns	Hard copy submission		Electronic submission via MASNET
	Submission requirement	Submission deadline	Submission deadline
<ul style="list-style-type: none"> • Form 1 (main form) • Form 6 (main form) • Form 8* (main form) 	N.A.	N.A.	Within 3 weeks from the last day of the accounting period

Other Returns under MAS Notices		
Description of returns	Submission requirement	Submission Deadline
<ul style="list-style-type: none"> • Appendix A of MAS 105 	1 original copy	Within 3 months from the last day of the accounting period

Life Captive Insurer

Annual Returns			
Description of returns	Hard copy submission		Electronic submission via MASNET
	Submission requirement	Submission deadline	Submission deadline
<ul style="list-style-type: none"> • Form 1 (main form) <ul style="list-style-type: none"> ○ Annex 1A ○ Annex 1B ○ Annex 1C ○ Annex 1D ○ Annex 1E ○ Annex 1F(d) ○ Annex 1H ○ Annex 1I ○ Annex 1J ○ Annex 1K ○ Annex 1L ○ Annex 1M ○ Annex 1N ○ Annex 1(iii) ○ Notes to Form 1 • Form 2 (main form) <ul style="list-style-type: none"> ○ Annex 2A ○ Annex 2C ○ Annex 2C(a) ○ Annex 2D ○ Annex 2F ○ Annex 2G ○ Annex 2H ○ Annex 2I ○ Annex 2J • Form 3 (main form) <ul style="list-style-type: none"> ○ Notes to Form 3 • Form 4 (main form) <ul style="list-style-type: none"> ○ Notes to Form 4 • Form 8* (main form) <ul style="list-style-type: none"> ○ Annex 8A ○ Notes to Form 8 • Form 9* • Form 18 	N.A.	N.A.	Within 6 months from the last day of the financial year

Annual Returns			
Description of returns	Hard copy submission		Electronic submission via MASNET
	Submission requirement	Submission deadline	Submission deadline
<ul style="list-style-type: none"> • Form 10** (main form) <ul style="list-style-type: none"> ○ Notes to Form 10 • Form 14 • Form 16 • Form 17 • Form 19 	1 original and 2 copies	Within 6 months from the last day of the financial year	Within 6 months from the last day of the financial year
<ul style="list-style-type: none"> • Form 24 • Form 25 • Form 26 	1 original and 2 copies	Within 6 months from the last day of the financial year	N.A.
<ul style="list-style-type: none"> • Actuary's report on the actuarial investigation of policy liabilities 	1 original	Within 6 months from the last day of the financial year	N.A.
<ul style="list-style-type: none"> • Abstract of the actuary's report on policy liabilities 	1 original and 2 copies	Within 6 months from the last day of the financial year	N.A.
<ul style="list-style-type: none"> • Annual report 	3 published copies	Within 6 months from the last day of the financial year	N.A.

Other Returns			
Description of returns	Hard copy submission		Electronic submission via MASNET
	Submission requirement	Submission deadline	Submission deadline
<ul style="list-style-type: none"> • Form 1 (main form) • Form 3 (main form) <ul style="list-style-type: none"> ○ Notes to Form 3 • Form 4 (main form) <ul style="list-style-type: none"> ○ Notes to Form 4 • Form 8* (main form) 	N.A.	N.A.	Within 3 weeks from the last day of the accounting period

Other Returns under MAS Notices		
Description of returns	Submission requirement	Submission Deadline
<ul style="list-style-type: none">Appendix A of MAS 105	1 original copy	Within 3 months from the last day of the accounting period