

**Changes to legislation:** Commission Implementing Regulation (EU) 2018/1843, ANNEX is up to date with all changes known to be in force on or before 05 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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## ANNEX

- (1) In Annex II to Implementing Regulation (EU) 2015/2452, in Section S.05.02 — Premiums, claims and expenses by country, under the heading ‘General comments’, the first paragraph is replaced by the following:

This section relates to annual disclosure of information for individual entities. Insurance and reinsurance undertakings are not required to disclose template S.05.02.01 of Annex I where the home country represents 90 % or more of the total gross written premiums..

- (2) In Annex III to Implementing Regulation (EU) 2015/2452, in Section S.05.02. — Premiums, claims and expenses by country, under the heading ‘General comments’, the first paragraph is replaced by the following:

This section relates to annual disclosure of information for groups. Participating insurance and reinsurance undertakings, insurance holding companies or mixed financial holding companies are not required to disclose template S.05.02.01 of Annex I where the home country represents 90 % or more of the total gross written premiums..

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**Changes and effects yet to be applied to :**

- [Regulation revoked by 2023 c. 29 Sch. 1 Pt. 3](#)