

LABUAN FINANCIAL SERVICES AUTHORITY  
(LEMBAGA PERKHIDMATAN KEWANGAN LABUAN)

---

Circular No. : 165 / 2014 / LIIA

Date : 26 June 2014

Raymond Wong Shu Yoon  
Chairman  
Labuan International Insurance Association  
c/o Brighton Management Limited  
Brighton Place, Ground Floor, Shop Lot No.:U0125  
Jalan Bahasa, P.O. Box 80431  
87014 Labuan F.T.

Dear Sir,

**INTRODUCTION OF NEW FORMS AND ENHANCEMENT IN STATISTICAL  
MANAGEMENT SYSTEM (SMS)**

The above matter refers.

2. As part of Labuan FSA's continuous efforts and initiatives to improve the delivery system, all the concerns and feedbacks from the Reporting Entities have been taken into consideration as a basis for SMS enhancement.

3. As a result of the above exercise and to further improve on its user-friendliness, several new insurance forms and changes will be introduced in the upcoming submission to replace the current manual forms. The first submission of these forms will take effect from 2014 Quarter 2 submission onwards. In summary, the SMS enhancements are as follows:-

- Introduction of new forms – Gross Premiums by Country
- Introduction of new forms for Insurance/Underwriting Manager and Lloyd's Syndicate
- Drop-down selection for selected forms
- Changes of reporting period from "Period" to "As At"

Please refer Appendix A to Appendix E for further details of the enhancement/new forms.

4. Due to these improvements, Labuan FSA has agreed to extend the submission deadline for 2014 Quarter 2 not later than 30 July 2014 instead of 15 July 2014.

5. Should you need further clarification and immediate assistance pertaining to the above, please do not hesitate to contact the following personnel:-

Matters	Contact Persons	Direct Lines (email)
Operational	Mohamad Ibrahim Abdul Hamid	087-591207 (ibrahim@labuanfsa.gov.my)
	Jefri Md Jamri	087-591368 (jefri@labuanfsa.gov.my)
	Yap Ye Li	087-591 411 (yapyl@labuanfsa.gov.my)
IT Technical	Nickie Yapp	087-591389 (nickiey@labuanfsa.gov.my)
	Ahmad Yasir Rosdy	087-591353 (yasir@labuanfsa.gov.my)

6. Thank you for your continuous support and cooperation. Please disseminate the information to your members accordingly.

Thank you.

Yours sincerely,

For and on behalf of Labuan FSA,



**Azuddin Jasin**  
Director  
Supervision and Enforcement Department

FORMS SUBMISSION SCHEDULE: INSURANCE COMPANIES

Form Category	Items	Form Template Code	Form Description	Submission Calendar	Calendar Year Submission				RE FY Submission (Audited)		
					Previous Reporting Period	New Reporting Period <sup>4</sup>	Frequency	Due Date	Reporting Period	Frequency	Due Date
Insurance	1	App1 <sup>1</sup>	Statement of Solvency	Calendar Year and RE FY	As at	As at	Half Yearly	15 days after closing of reporting period	RE FY	Yearly	Within 6 months after the closing of RE financial year end
	2	App2	Manpower	Calendar Year	As at	As at	Half Yearly				
	3	App3	Equity Participation		As at	As at	Half Yearly				
General Insurance	1	G1	Schedule 1 - Investment Income	Calendar Year and RE FY	Period	As at	Quarterly	15 days after closing of reporting period	RE FY	Yearly	Within 6 months after the closing of RE financial year end
	2	G2	Schedule 2 - Other Income		Period	As at	Quarterly		RE FY		
	3	G3	Schedule 3 - Management Expenses		Period	As at	Quarterly		RE FY		
	4	G4	Schedule 4 - Other Outgo		Period	As at	Quarterly		RE FY		
	5	G5	Schedule 5 - Other Liabilities		As at	As at	Half Yearly		RE FY		
	6	G6	Schedule 6 - Other Assets		As at	As at	Half Yearly		RE FY		
	7	G7	Schedule 7 - Ageing Schedule		As at	As at	Quarterly		RE FY		
	8	GI8a	Statement of Premium - Malaysian		Period	As at	Quarterly		RE FY		
	9	GI8b	Statement of Premium - Others		Period	As at	Quarterly		RE FY		
	10	GI9a	Statement of Claims - Malaysian		Period	As at	Quarterly		RE FY		
	11	GI9b	Statement of Claims - Others		Period	As at	Quarterly		RE FY		
	12	GI10a	Statement of Commission - Malaysian		Period	As at	Quarterly		RE FY		
	13	GI10b	Statement of Commission - Others		Period	As at	Quarterly		RE FY		
	14	GIC <sup>3</sup>	General Insurance Country		-	As at	Quarterly		RE FY		
	15	GIR	Revenue Account		Period	As at	Quarterly		RE FY		
	16	GIBS	Balance Sheet		As at	As at	Half Yearly		RE FY		
	17	PL	Profit and Loss Account		As at	As at	Half Yearly		RE FY		
General Reinsurance	1	G1	Schedule 1 - Investment Income	Calendar Year and RE FY	Period	As at	Quarterly	15 days after closing of reporting period	RE FY	Yearly	Within 6 months after the closing of RE financial year end
	2	G2	Schedule 2 - Other Income		Period	As at	Quarterly		RE FY		
	3	G3	Schedule 3 - Management Expenses		Period	As at	Quarterly		RE FY		
	4	G4	Schedule 4 - Other Outgo		Period	As at	Quarterly		RE FY		
	5	G5	Schedule 5 - Other Liabilities		As at	As at	Half Yearly		RE FY		
	6	G6	Schedule 6 - Other Assets		As at	As at	Half Yearly		RE FY		
	7	G7	Schedule 7 - Ageing Schedule		As at	As at	Quarterly		RE FY		
	8	GR8a	Statement of Premium - Malaysian		Period	As at	Quarterly		RE FY		
	9	GR8b	Statement of Premium - Others		Period	As at	Quarterly		RE FY		
	10	GR9a	Statement of Claims - Malaysian		Period	As at	Quarterly		RE FY		
	11	GR9b	Statement of Claims - Others		Period	As at	Quarterly		RE FY		
	12	GR10a	Statement of Commission - Malaysian		Period	As at	Quarterly		RE FY		
	13	GR10b	Statement of Commission - Others		Period	As at	Quarterly		RE FY		
	14	GRC <sup>3</sup>	General Reinsurance Country		-	As at	Quarterly		RE FY		
	15	GRR	Revenue Account		Period	As at	Quarterly		RE FY		
	16	GRBS	Balance Sheet		As at	As at	Half Yearly		RE FY		
	17	PL	Profit and Loss Account		As at	As at	Half Yearly		RE FY		

Form Category	Items	Form Template Code	Form Description	Submission Calendar	Calendar Year Submission				RE FY Submission (Audited)		
					Previous Reporting Period	New Reporting Period <sup>4</sup>	Frequency	Due Date	Reporting Period	Frequency	Due Date
Life Insurance	1	L1	Schedule 1 - Investment Income	Calendar Year and RE FY	Period	As at	Quarterly	15 days after closing of reporting period	RE FY	Yearly	Within 6 months after the closing of RE financial year end
	2	L2	Schedule 2 - Other Income		Period	As at	Quarterly		RE FY		
	3	L3	Schedule 3 - Management Expenses		Period	As at	Quarterly		RE FY		
	4	L4	Schedule 4 - Other Outgo		Period	As at	Quarterly		RE FY		
	5	L5	Schedule 5 - Other Liabilities		As at	As at	Half Yearly		RE FY		
	6	L6	Schedule 6 - Other Assets		As at	As at	Half Yearly		RE FY		
	7	LI7a	Schedule 7a - Premium Income - Malaysian		Period	As at	Quarterly		RE FY		
	8	LI7b	Schedule 7b - Premium Income - Others		Period	As at	Quarterly		RE FY		
	9	LI7c	Schedule 7c - Premium/Net Creation of Units for Investment-Linked Business		Period	As at	Quarterly		RE FY		
	10	LI8a	Schedule 8a - Net Policy Benefits - Malaysian		Period	As at	Quarterly		RE FY		
	11	LI8b	Schedule 8b - Net Policy Benefits - Others		Period	As at	Quarterly		RE FY		
	12	LI9a	Schedule 9a - Net Commission - Malaysian		Period	As at	Quarterly		RE FY		
	13	LI9b	Schedule 9b - Net Commission - Others		Period	As at	Quarterly		RE FY		
	14	LI10a	Schedule 10a - Statement of New Policies - Malaysian		Period	As at	Quarterly		RE FY		
	15	LI10b	Schedule 10b - Statement of New Policies - Others		Period	As at	Quarterly		RE FY		
	16	LI11a	Schedule 11a - Statement of Terminations, Transfers and Revivals - Malaysian		Period	As at	Quarterly		RE FY		
	17	LI11b	Schedule 11b - Statement of Terminations, Transfers and Revivals - Others		Period	As at	Quarterly		RE FY		
	18	LI12a	Schedule 12a - Statement of Policies In Force - Malaysian		Period	As at	Quarterly		RE FY		
	19	LI12b	Schedule 12b - Statement of Policies In Force - Others		Period	As at	Quarterly		RE FY		
	20	LIR	Revenue Account		Period	As at	Quarterly		RE FY		
	21	LIBS	Balance Sheet		As at	As at	Half Yearly		RE FY		
	22	PL	Profit and Loss Account		As at	As at	Half Yearly		RE FY		
Life Reinsurance	1	L1	Schedule 1 - Investment Income	Calendar Year and RE FY	Period	As at	Quarterly	15 days after closing of reporting period	RE FY	Yearly	Within 6 months after the closing of RE financial year end
	2	L2	Schedule 2 - Other Income		Period	As at	Quarterly		RE FY		
	3	L3	Schedule 3 - Management Expenses		Period	As at	Quarterly		RE FY		
	4	L4	Schedule 4 - Other Outgo		Period	As at	Quarterly		RE FY		
	5	L5	Schedule 5 - Other Liabilities		As at	As at	Half Yearly		RE FY		
	6	L6	Schedule 6 - Other Assets		As at	As at	Half Yearly		RE FY		
	7	LR7a	Schedule 7a - Net Premium Income (Malaysian)		Period	As at	Quarterly		RE FY		
	8	LR7b	Schedule 7b - Net Premium Income (Others)		Period	As at	Quarterly		RE FY		
	9	LR8a	Schedule 8a - Net Policy Benefits - Malaysian		Period	As at	Quarterly		RE FY		
	10	LR8b	Schedule 8b - Net Policy Benefits - Others		Period	As at	Quarterly		RE FY		
	11	LR9a	Schedule 9a - Net Commission - Malaysian		Period	As at	Quarterly		RE FY		
	12	LR9b	Schedule 9b - Net Commission - Others		Period	As at	Quarterly		RE FY		
	13	LR10a	Schedule 10a - Statement of New Policies - Malaysian		Period	As at	Quarterly		RE FY		
	14	LR10b	Schedule 10b - Statement of New Policies - Others		Period	As at	Quarterly		RE FY		
	15	LR11a	Schedule 11a - Statement of Terminations, Transfers and Revivals - Malaysian		Period	As at	Quarterly		RE FY		
	16	LR11b	Schedule 11b - Statement of Terminations, Transfers and Revivals - Others		Period	As at	Quarterly		RE FY		
	17	LR12a	Schedule 12a - Statement of Policies In Force - Malaysian		Period	As at	Quarterly		RE FY		
	18	LR12b	Schedule 12b - Statement of Policies In Force - Others		Period	As at	Quarterly		RE FY		
	19	LRR	Revenue Account		Period	As at	Quarterly		RE FY		
	20	LRBS	Balance Sheet		As at	As at	Half Yearly		RE FY		
	21	PL	Profit and Loss Account		As at	As at	Half Yearly		RE FY		

Form Category	Items	Form Template Code	Form Description	Submission Calendar	Calendar Year Submission				RE FY Submission (Audited)		
					Previous Reporting Period	New Reporting Period <sup>4</sup>	Frequency	Due Date	Reporting Period	Frequency	Due Date
Broker	1	BS1	Schedule 1 - Revenue	Calendar Year and RE FY	Period	As at	Half-Yearly	15 days after closing of reporting period	RE FY	Yearly	Within 6 months after the closing of RE financial year end
	2	BS2	Schedule 2 - Expenses		Period	As at	Half-Yearly		RE FY		
	3	BS3	Schedule 3 - Ageing Schedule		As at	As at	Quarterly		RE FY		
	4	BS4a	Schedule 4a - Statistic of Insurance Broking Business		Period	As at	Quarterly		RE FY		
	5	BS4b	Schedule 4b - Statistic of Insurance Broking Business		Period	As at	Quarterly		RE FY		
	6	BBS	Balance Sheet		As at	As at	Half-Yearly		RE FY		
	7	BPL	Profit and Loss Account		As at	As at	Half-Yearly		RE FY		
Lloyd's Syndicate <sup>2</sup>	1	G7	Schedule 7 - Ageing Schedule	Calendar Year and RE FY	Manual-Period	As at	Quarterly	15 days after closing of reporting period	RE FY	Yearly	Within 6 months after the closing of RE financial year end
	2	GR8a	Statement of Premium - Malaysian		Manual-Period	As at	Quarterly		RE FY		
	3	GR8b	Statement of Premium - Others		Manual-Period	As at	Quarterly		RE FY		
	4	GR9a	Statement of Claims - Malaysian		Manual-Period	As at	Quarterly		RE FY		
	5	GR9b	Statement of Claims - Others		Manual-Period	As at	Quarterly		RE FY		
	6	GR10a	Statement of Commission - Malaysian		Manual-Period	As at	Quarterly		RE FY		
	7	GR10b	Statement of Commission - Others		Manual-Period	As at	Quarterly		RE FY		
	8	GRC <sup>3</sup>	General Reinsurance Country		-	As at	Quarterly		RE FY		
	9	MS1	Revenue		Manual-As at	As at	Half-Yearly		RE FY		
	10	MS2	Expenses		Manual-As at	As at	Half-Yearly		RE FY		
	11	MBS	Balance Sheet		Manual-As at	As at	Half-Yearly		RE FY		
	12	MPL	Profit and Loss Account		Manual-As at	As at	Half-Yearly		RE FY		
Underwriting and Insurance Manager <sup>2</sup>	1	MS1	Revenue	Calendar Year and RE FY	Manual-As at	As at	Half-Yearly	15 days after closing of reporting period	RE FY	Yearly	Within 6 months after the closing of RE financial year end
	2	MS2	Expenses		Manual-As at	As at	Half-Yearly		RE FY		
	3	MBS	Balance Sheet		Manual-As at	As at	Half-Yearly		RE FY		
	4	MPL	Profit and Loss Account		Manual-As at	As at	Half-Yearly		RE FY		

**Note:-**

<sup>1</sup> Insurance-related entities are not required to submit this form.

<sup>2</sup> New reporting category with effective from 2<sup>nd</sup> Quarter of 2014.

<sup>3</sup> New forms with effective from 2<sup>nd</sup> Quarter of 2014.

<sup>4</sup> Change of reporting period to "As at" with effective from 2nd Quarter of 2014. It refers to cumulative period as follows:-

- 1st Quarter - January until March
- 2nd Quarter - January until June
- 3rd Quarter - January until September
- 4th Quarter - January until December

As for Balance Sheet, "As at" refer to accumulative figure

## SUMMARY OF SMS ENHANCEMENT (Q2 2014)

	Type of Form / Category	Previous Submission	New Submission
a.	Lloyd's Syndicate	Manual submission via email to IRU	The forms have been integrated into the SMS system. The Microsoft excel format report is no longer required.
b.	Underwriting and Insurance Manager	Manual submission via email to IRU	The forms have been integrated into the SMS system. The Microsoft excel format report is no longer required.
c.	Gross Premiums by Country	Manual submission (Corporate Profile) to Supervision Unit	The forms have been integrated into the SMS system.
d.	Broker form (BS4a) Schedule 4a - Statistics of Insurance Broking Business	Manually key-in	Selection of countries (drop-down) is provided in the form, please refer Appendix C.
e.	Statement of Premiums for Miscellaneous Risk (Malaysian and Others) for general insurance and reinsurance companies.	Manually key-in	Selection type of miscellaneous risk (drop-down) is provided in the form, please refer Appendix D.
f.	Other Assets and Other Liabilities for General and Life Business for both Insurance and Reinsurance companies	Manually key-in	Selection type of other assets and liabilities (drop-down) is provided in the form, please refer Appendix E.
g.	Reporting period for all forms.	Quarterly (quarter period):- a) January to March; b) April until June; c) July until September; and d) October until December.  Half-yearly:- a) January until June; and b) July until December.	Quarterly (cumulative period):- e) January to March; f) January until June; g) January until September; and h) January until December.  Half-yearly:- a) January until June; and b) January until December.

**Note:** The Islamic window report will remain in Microsoft Excel format and submitted via email.

## LIST OF COUNTRIES

No	COUNTRY	No	COUNTRY	No	COUNTRY
1	-	55	CROATIA	109	JAPAN
2	AFGHANISTAN	56	CUBA	110	JERSEY
3	ALBANIA	57	CYPRUS	111	JORDAN
4	ALGERIA	58	CZECH REPUBLIC	112	KAZAKHSTAN
5	AMERICAN SAMOA	59	DENMARK	113	KENYA
6	ANDORRA	60	DJIBOUTI	114	KIRIBATI
7	ANGOLA	61	DOMINICA	115	KOREA, DEMOCRATIC PEOPLE'S REPUBLIC
8	ANGUILLA	62	DOMINICAN REPUBLIC	116	KOREA, REPUBLIC OF
9	ANTARCTICA	63	ECUADOR	117	KUWAIT
10	ANTIGUA & BARBUDA	64	EGYPT	118	KYRGYZSTAN
11	ARGENTINA	65	EL SALVADOR	119	LABUAN (MALAYSIA)
12	ARMENIA	66	EQUATORIAL GUINEA	120	LAO PEOPLE'S DEMOCRATIC REPUBLIC
13	ARUBA	67	ERITREA	121	LATVIA
14	AUSTRALIA	68	ESTONIA	122	LEBANON
15	AUSTRIA	69	ETHIOPIA	123	LESOTHO
16	AZERBAIJAN	70	FALKLAND ISLANDS (MALVINAS)	124	LIBERIA
17	BAHAMAS	71	FAROE ISLANDS	125	LIBYAN ARAB JAMAHIRIYA
18	BAHRAIN	72	FIJI	126	LIECHTENSTEIN
19	BANGLADESH	73	FINLAND	127	LITHUANIA
20	BARBADOS	74	FRANCE	128	LUXEMBOURG
21	BELARUS	75	FRENCH GUIANA	129	MACAU
22	BELGIUM	76	FRENCH POLYNESIA	130	MACEDONIA, THE FORMER YUGOSLAV
23	BELIZE	77	FRENCH SOUTHERN TERRITORIES	131	MADAGASCAR/MALAGASY
24	BENIN	78	GABON	132	MALAWI
25	BERMUDA	79	GAMBIA	133	MALAYSIA
26	BHUTAN	80	GEORGIA	134	MALDIVES
27	BOLIVIA	81	GERMANY	135	MALI
28	BOSNIA & HERZEGOVINA	82	GHANA	136	MALTA
29	BOTSWANA	83	GIBRALTAR	137	MARSHALL ISLANDS
30	BOUVET ISLAND	84	GREECE	138	MARTINIQUE
31	BRAZIL	85	GREENLAND	139	MAURITANIA
32	BRITISH INDIAN OCEAN TERRITORY	86	GRENADA	140	MAURITIUS
33	BRUNEI DARUSSALAM	87	GUADELOUPE	141	MAYOTTE
34	BULGARIA	88	GUAM	142	MEXICO
35	BURKINA FASO	89	GUATEMALA	143	MICRONESIA, FEDERATED STATES OF
36	BURUNDI	90	GUINEA	144	MOLDAVA, REPUBLIC OF
37	CAMBODIA	91	GUINEA BISSAU	145	MONACO
38	CAMEROON	92	GUYANA/FRENCH GUYANA	146	MONGOLIA
39	CANADA	93	HAITI	147	MONTSERRAT
40	CAPE VERDE	94	HEARD ISLAND AND MCDONALD ISLANDS	148	MOROCCO
41	CAYMAN ISLANDS	95	HOLY SEE (VATICAN CITY STATE)	149	MOZAMBIQUE
42	CENTRAL AFRICAN REPUBLIC	96	HONDURAS	150	MYANMAR
43	CHAD	97	HONG KONG	151	NAMIBIA
44	CHILE	98	HUNGARY	152	NAURU
45	CHINA	99	ICELAND	153	NEPAL
46	CHRISTMAS ISLANDS	100	INDIA	154	NETHERLANDS
47	COCOS (KEELING) ISLANDS	101	INDONESIA	155	NETHERLANDS ANTILLES
48	COLOMBIA	102	IRAN, ISLAMIC REPUBLIC OF	156	NEW CALEDONIA
49	COMOROS	103	IRAQ	157	NEW ZEALAND
50	CONGO	104	IRELAND	158	NICARAGUA
51	CONGO, THE DEMOCRATIC REPUBLIC OF	105	ISLE OF MAN	159	NIGER
52	COOK ISLANDS	106	ISRAEL	160	NIGERIA
53	COSTA RICA	107	ITALY	161	NIUE
54	COTE D'IVOIRE	108	JAMAICA	162	NORFOLK ISLAND

No	COUNTRY	No	COUNTRY
163	NORTHERN MARIANA ISLANDS	222	TURKEY
164	NORWAY	223	TURKS & CAICOS ISLANDS
165	OMAN	224	TURKMENISTAN
166	PAKISTAN	225	TUVALU
167	PALAU	226	UGANDA
168	PALESTINIAN TERRITORY, OCCUPIED	227	UKRAINE
169	PANAMA	228	UNITED ARAB EMIRATES
170	PAPUA NEW GUINEA	229	UNITED KINGDOM
171	PARAGUAY	230	UNITED STATES
172	PERU	231	UNITED STATES MINOR OUTLYING ISLANDS
173	PHILIPPINES	232	URUGUAY
174	PITCAIRN	233	UZBEKISTAN
175	POLAND	234	VANUATU
176	PORTUGAL	235	VENEZUELA
177	PUERTO RICO	236	VIET NAM
178	QATAR	237	VIRGIN ISLANDS (BRITISH)
179	REUNION	238	VIRGIN ISLANDS (U.S.)
180	ROMANIA	239	WALLIS & FUTUNA ISLANDS
181	RUSSIAN FEDERATION	240	WESTERN SAHARA
182	RWANDA	241	YEMEN
183	SAINT HELENA	242	YUGOSLAVIA
184	SAINT KITTS AND NEVIS	243	ZAIRE
185	SAINT LUCIA	244	ZAMBIA
186	SAINT PIERRE & MIQUELON	245	ZIMBABWE
187	SAINT VINCENT & THE GRENADINES		
188	SAMOA		
189	SAN MARINO		
190	SAO TOME & PRINCIPE		
191	SAUDI ARABIA		
192	SENEGAL		
193	SERBIA & MONTENEGRO		
194	SEYCHELLES		
195	SIERRA LEONE		
196	SINGAPORE		
197	SLOVAKIA		
198	SLOVENIA		
199	SOLOMON ISLAND		
200	SOMALIA		
201	SOUTH AFRICA		
202	SOUTH GEORGIA & THE SOUTH SANDWICH		
203	SPAIN		
204	SRI LANKA		
205	SUDAN		
206	SURINAME		
207	SVALBARD & JAN MAYEN		
208	SWAZILAND		
209	SWEDEN		
210	SWITZERLAND		
211	SYRIAN ARAB REPUBLIC		
212	TAIWAN, PROVINCE OF CHINA		
213	TAJKISTAN		
214	TANZANIA, UNITED REPUBLIC OF		
215	THAILAND		
216	TIMOR-LESTE		
217	TOGO		
218	TOKELAU		
219	TONGA		
220	TRINIDAD & TOBAGO		
221	TUNISIA		



### TYPE OF MISCELLANEOUS RISKS

No.	Types of Miscellaneous Risk (Policy)
1	-
2	Accident, death and dismemberment insurance
3	Aviation/ space
4	Bond
5	Credit and surety
6	Directors and officers liability
7	Energy
8	Extended warranty
9	Financial and fidelity
10	Foreign workers scheme
11	General liability & property
12	Industrial special risks
13	Kidnap and ransom
14	Mobile plant and equipment
15	Other health
16	Political risk and government liability
17	Product liability
18	Professional liability
19	Public/ legal liability
20	Travel insurance
21	Workmen's compensation/ employer liability

**Note:** Please liaise with Industry Reporting Unit for any other type of miscellaneous risks which not included in the selection list.

## TYPE OF OTHER ASSETS AND LIABILITIES

No.	Other Liabilities (G5 & L5)
1	-
2	Account payables
3	Accruals
4	Amount due from head office
5	Amount due to directors
6	Amount due to holding company
7	Amount due to policy fund
8	Amount due to related parties
9	Amount due to shareholders' fund
10	Claims payable
11	Deferred acquisition cost
12	Deferred income
13	Deferred premiums
14	Deferred stamp duty
15	Deferred tax liability
16	IBNR
17	Interest payables
18	Other creditors
19	Other payables
20	Provision for audit fee
21	Provision for bonus
22	Provision for employee benefits
23	Provision for legal / professional fees
24	Retakaful fund liabilities

No.	Other Assets (G6 & L6)
1	-
2	Account receivables
3	Accruals
4	Accrued interest
5	Amount due from director(s)
6	Amount due from head office
7	Amount due from holding company
8	Amount due from policy fund
9	Amount due from related parties
10	Amount due from shareholders' fund
11	Cash held in trust
12	Deferred acquisition cost
13	Deferred commission
14	Deferred tax assets
15	GST input tax credit
16	Other debtors
17	Other prepayments
18	Other receivables
19	Prepayments - General
20	Prepayments - Insurance
21	Retakaful fund assets
22	Shareholder loan
23	Staff advances / loans
24	Sundry debtors
25	Trade receivables
26	Utility deposits

**Note:** Please liaise with Industry Reporting Unit for any other type of other liabilities and assets which not included in the selection list.