

**APPENDIX 1: WORK SHEET FOR INSURANCE COMPANY (LIFE AND NON-LIFE)**

**1. Income from sources (as described in section 16 of the Act)**

**1.1 Investment Income**

(500) Interest and Investment Income (500) \_\_\_\_\_

(505) Other Income (505) \_\_\_\_\_

**(510) Total Investment Income (loss) (line 500 + line 505) (510) \_\_\_\_\_**

*Transfer the amount of line 510 to Schedule A2, line 100 if you are only a Life Insurance company.*

**1.2 Premium Income for Non Life business**

(515) Gross premiums written (515) \_\_\_\_\_

(520) Premiums ceded or re-insurances (520) \_\_\_\_\_

(525) Premiums returned to the insured (525) \_\_\_\_\_

(530) Total deductions from gross premiums (line 520 + line 525) (530) \_\_\_\_\_

**(535) Net premiums written (line 515 minus line 530) (535) \_\_\_\_\_**

**1.3 Other Income from various sources for Non Life business**

(540) Reserve for unexpired risks at the end of the year preceding the year of assessment (540) \_\_\_\_\_

(545) Reserve for unexpired risks outstanding at the beginning of the year preceding the year of assessment (545) \_\_\_\_\_

(550) Commissions received on re-insurance ceded (550) \_\_\_\_\_

**(555) Total Other Income from various sources (line 545 minus line 540 + line 550) (555) \_\_\_\_\_**

**1.4 Total Income**

**(560) Total Income (loss) (line 510 + line 535 + line 555) (560) \_\_\_\_\_**

*Transfer the amount of line 560 to Schedule A2, line 100.*

**2. Total deductions from Income for any insurance company**

**2.1 General deductions for any insurance company**

(570) Head office deductions allocated if any (attach schedule of allocations) (570) \_\_\_\_\_

(575) Commission paid (575) \_\_\_\_\_

**(580) Total general deductions (570 + line 575) (580) \_\_\_\_\_**

*Transfer the amount of line 580 to Schedule A2, line 125 if you are only a Life Insurance company.*

**2.2 Specific deductions (do not fill this section if you are only a LIFE insurance company)**

(585) Gross claims paid for Non Life business (585) \_\_\_\_\_

(590) Recoveries from reinsurances for Non Life business (590) \_\_\_\_\_

**(595) Net claims paid for Non Life business (line 585 minus line 590) (595) \_\_\_\_\_**

**2.3 Total deductions from Income.**

**(600) Total Deductions from Income (line 580 + line 595) (600) \_\_\_\_\_**

*Transfer the amount of line 600 to Schedule A2, line 125*