

Luxembourg, 12 March 2024

**Circular letter 24/4 of the Commissariat aux Assurances amending
circular letter 23/5 of the Commissariat aux assurances on the
annual reporting of brokerage firms and insurance or reinsurance
brokers who are natural persons, as amended**

Dear Sir, Madam,

For the purposes of the annual reporting for the financial year 2022, the Commissariat aux Assurances (hereinafter "**CAA**") published the circular letter 23/5 *on the annual reporting of brokerage firms and insurance or reinsurance brokers, who are natural persons*, which was subsequently modified by circular letter 23/7 (hereinafter referred to in the consolidated version as "**LC 23/5**").

In order to ensure enhanced IT security for the information and documents transmitted in the context of the annual reporting process, the CAA now provides brokerage firms and individual brokers (hereinafter referred to together as "**brokers**") with an IT file exchange portal. This portal must be used for all exchanges between brokers and the CAA as part of the annual reporting process. To this end, a personalised access code will be sent to all brokers in advance, giving them access to the Annual Reporting File to be completed. Similarly, the duly completed Annual Reporting File, all the documents listed in point 1.7. of LC 23/5, including the covering letter, as well as any other document, information or explanation required by the CAA as part of the annual reporting process, must be submitted to this portal.

The wording of LC 23/5 should therefore be amended as follows:

1. The words "*on the day the file is sent to the CAA*" in Part I., letter B., paragraph 1, of LC 23/5 are replaced by the words "*at the time of submission of the Reporting File*";
2. The first two paragraphs of Part I., letter B., point 1.7., of LC 23/5 are replaced by a single paragraph which reads as follows:

"The Annual Reporting File and the documents listed below must be in the CAA's possession by the last Friday of April each year at the latest. They must be submitted to the file exchange portal using the access code provided to each broker by the CAA in due course."

The Executive Committee