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Warsaw, 25 February 2016

Item 236

**ORDINANCE OF
THE MINISTER OF FINANCE**[1)]

of 22 February 2016

on the form and manner of compiling data and information for supervisory purposes by insurance and reinsurance undertakings

Pursuant to Article 335(11) of the Act of 11 September 2015 on insurance and reinsurance activity (Journal of Laws item 1844), it is ordered as follows:

§ 1. The Ordinance lays down the form and manner of compiling the data and information referred to in Article 304 of Commission Delegated Regulation (EU) 2015/35 of 10 October 2014 supplementing Directive 2009/138/EC of the European Parliament and of the Council on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II) (OJ L 12 of 17 January 2015, p. 1), hereinafter referred to as "Commission Delegated Regulation (EU) 2015/35".

§ 2. Whenever the Ordinance refers to:

1) insurance undertaking – it shall mean a domestic insurance undertaking and the main branch of a foreign insurance undertaking;

2) reinsurance undertaking – it shall mean a domestic reinsurance undertaking and the main branch of a foreign reinsurance undertaking.

§ 3. 1. The data and information referred to in Article 304 of Commission Delegated Regulation (EU) 2015/35 shall be compiled by the insurance and reinsurance undertaking in electronic form, in machine-readable format by using an ICT system of the Polish Financial Supervision Authority, which is made available free of charge, to transfer such data and information to the Polish Financial Supervision Authority.

2. The machine-readable format shall mean any format of electronic documents which may be processed by the ICT system, with file content being available by using electronic search tools.

[1)] The Minister of Finance manages the government administration department – financial institutions, pursuant to § 1(2) (3) of the Ordinance of the Prime Minister of 17 November 2015 on the detailed scope of activity of the Minister of Finance (Journal of Laws item 1900).

§ 4. The data and information referred to in Article 304(1) (a), (b) and (d) of Commission Delegated Regulation (EU) 2015/35 shall be accompanied by:

1) a statement on their accuracy signed by:

   a) a head of a unit and a person responsible for bookkeeping,

   b) a person providing bookkeeping services if the insurance or reinsurance undertaking entrusts bookkeeping to the entrepreneur referred to in Article 76a(3) of the Accounting Act of 29 September 1994 (Journal of Laws of 2013 item 330 as amended[2)]) or to the entrepreneur conducting such business from another Member State within the meaning of Article 2(1) (4) of the Act of 4 March 2010 on provision of services in the territory of the Republic of Poland (Journal of Laws No. 47, item 278 as amended[3)]),

   c) an actuary supervising the actuarial function;

2) reasons for refusal, if any, to sign the statement by any of the persons referred to in point (1).

§ 5. The Ordinance shall enter into force on the day following the day of its publication.

Minister of Finance: *P. Szałamacha*

[2)] Amendments to the consolidated text of the aforementioned Act were published in the Journal of Laws of 2013 item 613, of 2014 items 768 and 1100, and of 2015 items 4, 978, 1045, 1166, 1333, 1844 and 1893.

[3)] Amendments to the consolidated text of the aforementioned Act were published in the Journal of Laws of 2011 No. 112, item 654, No. 227, item 1367, and No. 228, item 1368, of 2015 items 1513 and 1893, and of 2016 item 65.