

Based on Article 7 paragraph 2 indent 7, Article 9 paragraph 1 indent 2, and Article 36 paragraph 6 of the Law on Insurance Companies (Official Gazette of the Republic of Srpska, 17/05, 1/06, 64/06, 74/10, 47/17 and 58/19) and Article 18, paragraph 1 item 2 of the Statute of the Insurance Agency of the Republic of Srpska (Official Gazette of the Republic of Srpska 2/15, 76 /16 and 89/19), the Management Board of the Insurance Agency of the Republic of Srpska, at its session held on 10 November 2020, adopted a

**R U L E B O O K**  
**ON AMENDMENTS**  
**TO THE RULEBOOK ON THE RULES FOR ESTABLISHMENT AND BUSINESS**  
**OPERATIONS OF BRANCHES OF INSURANCE COMPANIES IN INTER-ENTITY BUSINESS**  
**OPERATIONS**

Article 1

In the Rulebook on the rules for establishment and business operations of branches of insurance companies in inter-entity business operations (Official Gazette of the Republic of Srpska, 77/19 and 96/19), Article 12, paragraph 6, is amended to read

"(6) The company from the FBiH shall submit to the RS Agency any amendment to the acts referred to in paragraph 4 of this Article, including the obligation to submit the newly adopted insurance conditions and tariffs and their amendments in order to verify the compliance of those acts with the laws of the Republic of Srpska, rules profession and actuarial principles."

In the same article, after paragraph 6, a new paragraph 7 is added, which reads:

"(7) The acts referred to in paragraph 6 of this Article shall be submitted within 15 days from the day of adoption, signed, certified, scanned and in electronic form."

Article 2

In Article 20, in paragraph 1, after point 2), a new point 3) is added, which reads

"3) Report on the premium of compulsory auto liability insurance of the RS (Form PM-AO-F),"

In the same article, and in the same paragraph of the previous points 3), 4), 5), 6), 7), 8), 9), 10) and 11) become points 4), 5), 6), 7), 8), 9), 10), 11) and 12).

In the same article and in the same paragraph, in point 11) at the end of the text, the word: "and" is replaced by a comma, and in point 12) at the end of the text, the point is replaced by a comma and new points are added. 13) and 14) which read:

"13) Report on the use of the services of agents/brokers in insurance (Form ZPO-F) and -

14) Report on the costs of insurance implementation and allocation of acquisition costs by types of costs (Form TSO1-F).

In the same Article, in paragraph 2 in point 1) after the text: "from paragraph 1 point 1." the word: "and" is replaced by a comma, and after the number: "2" the word and number is added: "and 3."

In the same Article, and in the same paragraph, in point 2), the words: "from 3 to 11" are replaced by the words: "from 4 to 13".

In the same Article and in the same paragraph, after point 2), a new point 3) is added, which reads: "3) from paragraph 1, point 14 of this Article quarterly for the periods:

1. from 1 January to 31 March, within one month of the end of the reporting period,
2. from 1 January to 30 June, within one month from the end of the reporting period,
3. from 1 January to 30 September, within one month of the end of the reporting period,
4. from 1 January to 31 December, within two months from the end of the reporting period."

The forms from this Article are an integral part of this Rulebook.

### Article 3

This Rulebook shall enter into force on the eighth day from the date of publication in the Official Gazette of the Republic of Srpska.

Number: UO - 17/20  
10 November 2020  
Banja Luka

Chairman  
of the Management Board  
Goran Račić

Form: PM-AO-F

Company name: \_\_\_\_\_  
 Company code: \_\_\_\_\_  
 Period for which data is submitted from: \_\_\_\_\_  
 Period for which data is submitted until: \_\_\_\_\_  
 Ordinal number: \_\_\_\_\_  
 Compiled by: \_\_\_\_\_  
 Responsible person: \_\_\_\_\_  
 Actuary: \_\_\_\_\_  
 Date of filling in: \_\_\_\_\_  
 Place of filling in: \_\_\_\_\_  
 Contact: \_\_\_\_\_

**Report on the premium of compulsory auto liability insurance of the RS**

in BAM

<b>Insurance code</b>	<b>Insurance type</b>	<b>Insurance number</b>	<b>Calculated insurance premium</b>
10.01.01	Passenger cars		
10.01.02	Cargo vehicles		
10.01.03	Buses and similar vehicles		
10.01.04	Towing vehicles		
10.01.05	Special motor vehicles		
10.01.06	Motorcycles and similar vehicles		
10.01.07	Attachment vehicles		
10.01.08	Foreign motor vehicles reg.		
10.01.09	Vehicles under repair		
10.01.10	Working vehicles		
10.01.11	Vehicle insurance with test plates		
10.01.12	Other vehicles		
10.01	TOTAL		

Company name: \_\_\_\_\_  
 Company code: \_\_\_\_\_  
 Period for which data is submitted from: \_\_\_\_\_  
 Period for which data is submitted until: \_\_\_\_\_  
 Ordinal number: \_\_\_\_\_  
 Compiled by: \_\_\_\_\_  
 Responsible person: \_\_\_\_\_  
 Actuary: \_\_\_\_\_  
 Date of filling in: \_\_\_\_\_  
 Place of filling in: \_\_\_\_\_  
 Contact: \_\_\_\_\_

**Report on the use of services of insurance agents-brokers**

No.	Name of agent/broker	Registration number with the RS Insurance Agency	Agency/brokerage contract number and date	Insurance number in the reporting period	Total calculated premium per agent/broker	Total calculated commission per agent/broker	total commission paid per agent/broker
1	2	3	4	5	6	7	8
TOTAL:				0	0	0	0

Company name: \_\_\_\_\_  
 Company code: \_\_\_\_\_  
 Period for which data is submitted from: \_\_\_\_\_  
 Period for which data is submitted until: \_\_\_\_\_  
 Ordinal number: \_\_\_\_\_  
 Compiled by: \_\_\_\_\_  
 Responsible person: \_\_\_\_\_  
 Actuary: \_\_\_\_\_  
 Date of filling in: \_\_\_\_\_  
 Place of filling in: \_\_\_\_\_  
 Contact: \_\_\_\_\_

No.	Description	Balance RS	Balance FBiH	Non-life insurance			Life insurance			Total		
				Costs of implementing insurance	Deferred costs of purchase +/-	TSO after deferral	Costs of implementing insurance	Deferred costs of purchase +/-	TSO after deferral	Costs of implementing insurance	Deferred costs of purchase +/-	TSO after deferral
		3	4	5	6	7=5+6	8	9	10=8+9	11	12	13=11+12
1	Depreciation and provisioning costs	53		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
1.1	Depreciation costs	530				0,00			0,00	0,00	0,00	0,00
	Provisioning costs	from 533 to 539				0,00			0,00	0,00	0,00	0,00
1.2												
2.	Costs of materials, energy, services and intangible costs	54		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
2.1	Costs of materials, fuel and energy	540				0,00			0,00	0,00	0,00	0,00
2.2	Costs of commissions of legal entities	part of 541				0,00			0,00	0,00	0,00	0,00
2.3	Costs of commissions to entrepreneurs	part of 541				0,00			0,00	0,00	0,00	0,00
2.4	Costs of production services (transportation, maintenance services and everything else except rent)	part of 542				0,00			0,00	0,00	0,00	0,00
2.5	Costs of production services (operational lease of business premises - legal entities)	part of 542				0,00			0,00	0,00	0,00	0,00
2.6	Costs of production services (operational lease of business premises - natural persons)	part of 542				0,00			0,00	0,00	0,00	0,00
2.7	Costs of production services (other operating leases of legal entities)	part of 542				0,00			0,00	0,00	0,00	0,00
2.8	Costs of production services (other operating lease of natural persons)	part of 542				0,00			0,00	0,00	0,00	0,00
2.9	Advertising and propaganda costs	part of 543				0,00			0,00	0,00	0,00	0,00
2.10	Costs of donations.	part of 543				0,00			0,00	0,00	0,00	0,00
2.11	Sponsorship costs	part of 543				0,00			0,00	0,00	0,00	0,00
2.12	Advertising and propaganda costs (other)	part of 543				0,00			0,00	0,00	0,00	0,00
2.13	Representation expenses	544				0,00			0,00	0,00	0,00	0,00
2.14	Insurance premium costs	545				0,00			0,00	0,00	0,00	0,00
2.15	Costs of taxes and contributions	546				0,00			0,00	0,00	0,00	0,00
2.16	Payment transaction costs	547				0,00			0,00	0,00	0,00	0,00
2.17	Costs of non-production services	548				0,00			0,00	0,00	0,00	0,00
2.18	Other intangible business costs	549				0,00			0,00	0,00	0,00	0,00
3	Salary expenses, salary compensation and other personal expenses	55		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
3.1	Salary expenses and salary compensation	550		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
3.1.1	Salary expenses and salary compensation (acquisition)	part of 550				0,00			0,00	0,00	0,00	0,00
3.1.2	Salary expenses and salary compensation (other)	part of 550				0,00			0,00	0,00	0,00	0,00
3.2	Costs of fees according to the contract for the work, except for the author's work	552				0,00			0,00	0,00	0,00	0,00
3.3	Costs of fees under copyright contracts	553				0,00			0,00	0,00	0,00	0,00
3.4	Fees for temporary and casual employment contracts	554				0,00			0,00	0,00	0,00	0,00
3.5	Compensation costs for natural persons based on other contracts.	555				0,00			0,00	0,00	0,00	0,00
3.6	Fees for members of the management and supervisory board	556				0,00			0,00	0,00	0,00	0,00
3.7	Other personal expenses and allowances	59				0,00			0,00	0,00	0,00	0,00
	<b>TOTAL COSTS OF IMPLEMENTATION OF INSURANCE (1+2+3)</b>			0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00

1. In columns 5 and 8 of this form, Total costs of implementing insurance (TSO), enter the total amount of realized and posted costs of the branch in RS for the period 01.01. by the end of the reporting period, by types of expenses, separately for non-life and life insurance.

2. In columns 6 and 9 of this form Deferred costs of purchase (RTP) enter the change in accrued direct acquisition costs for the period 01.01. until the end of the reporting period. The change in RTP represents the amount obtained as the difference between the RTP balance at the beginning of the reporting period and the RTP balance at the end of the reporting period. The balance is obtained by calculating the RTP at the end of the reporting period. If the RTP balance increases, the amount with a minus sign is entered (posting: reverse from the expense account to the RTP change account) and vice versa.

3. After deferral, the TSO must correspond to the balance on the analytical accounting card of the branch in RS.