

TAX RETURN FOR INSURANCE COMPANIES ONLY

Approved by the Board of Inland Revenue under Section 76 of the Income Tax Act,
Chap. 75:01, as applied by Section 19 of the Corporation Tax Act, Chap. 75:02

V1-13600INSP01

2013

FORM 600 INS

REGISTRATION INFORMATION CHANGE

CHANGE OF COMPANY INFORMATION

IDENTIFICATION SECTION

PLEASE PRINT IN BLOCK LETTERS NAME AND ADDRESS OF COMPANY IF DIFFERENT FROM ABOVE. **USE BLACK INK ONLY**

NAME OF COMPANY

BIR File No.

NAME OF COMPANY (cont'd)

VAT Registration No.

ADDRESS OF COMPANY (STREET NO. AND NAME)

No. of Employees

CITY OR TOWN

Telephone No.

COUNTRY

Fax No. of Business

EMAIL ADDRESS

Telephone No. of Managing Director

ADDRESS OF REGISTERED OFFICE (STREET NO. AND NAME)

Fax No.

CITY OR TOWN

COUNTRY

Accounting Period

MAILING ADDRESS IF DIFFERENT FROM ABOVE (STREET NO. AND NAME)

From

DD MM YYYY

CITY OR TOWN

COUNTRY

To

NATURE OF BUSINESS OR PRINCIPAL ACTIVITY

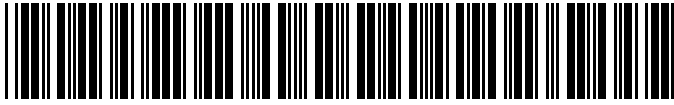
Registration No.

Date of Incorporation

DD MM YYYY

Tick the Appropriate Box

Branch of Non-Resident Company Non-Resident Company Mutual Company Close Company



V1-13600INSP02

2013
FORM 600 INS
BIR Number

COMPUTATION OF CORPORATION TAX/BUSINESS LEVY DUE AND PAID

RELIEFS

To Nearest Dollar, Omit Cents/Commas

1	Chargeable Profits from Long-term Insurance Business (Page 5, Line 58)	1	
2	Tax Liability (Page 5, Line 65)	2	
3	Chargeable Profits from Other Than Long-term Business (Page 9, Line 15)	3	
4	Tax Liability (Page 9, Line 21)	4	
5	Other Net Income (Attach Schedule) See Instruction No. 3	5	
6	Tax Liability (25 % of Line 5)	6	
7	Total Chargeable Profits (Line 1 plus Lines 3 and 5)	7	
8	Total Tax Liability (Line 2 plus Lines 4 and 6)	8	
9	Venture Capital Credit	9	
10	Net Tax Liability (Line 8 minus Line 9)	10	
11	Business Levy Liability (Schedule O)	11	
12	(a) If Line 10 is greater than Line 11 - Enter Corporation Tax Liability	12(a)	
	(b) If Line 10 is equal to or less than Line 11 - Enter Business Levy Liability	(b)	

PAYABLE/REFUND

13	Corporation Tax Paid (Schedule Q)	13	
14	Business Levy Paid (Schedule Q)	14	
15	Total (Line 13 plus Line 14)	15	
16	If Line 12(a) or 12(b) is greater than Line 15 - (a) Enter Corporation Tax Payable	16(a)	
	(b) Enter Business Levy Payable	(b)	
17	If Line 12(a) or 12(b) is less than Line 15 - (a) Enter Corporation Tax Refund	17(a)	
	(b) Enter Business Levy Refund	(b)	

GENERAL DECLARATION

IT IS AN OFFENCE PUNISHABLE BY FINE AND/OR IMPRISONMENT TO MAKE A FALSE RETURN
PLEASE SIGN GENERAL DECLARATION

I, _____ declare that this is a true and correct Return of the whole of the

(Block Letters)

income or profits of

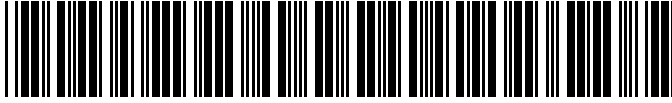
(Name of Company)

from every source whatsoever chargeable under the Corporation Tax Act, Chap. 75:02 and that the Schedules and Statements included in this Return are true and correct, and I further declare that I am authorized by the said Company to sign this Return on its behalf.

Given under my hand this _____ day of _____, 2014.

Signature of Director or an Authorized Agent

FOR OFFICIAL USE ONLY
Place Date Received Stamp Here



SCHEDULE A
LONG-TERM INSURANCE BUSINESS
Ordinary Life Insurance and Annuity Business

To Nearest Dollar, Omit Cents/Commas

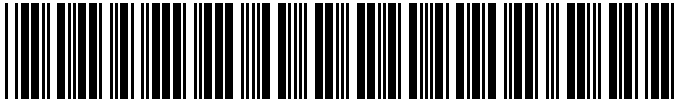
1. Income of Ordinary Life Assurance and Annuity Business (See Instruction No. 2)	...	...	...	...	...	...	...	...	...	1	<input type="text"/>
2. Less: Income of Approved Annuity Business (See Instruction No. 2)	...	...	...	...	...	...	...	...	...	2	<input type="text"/>
3. Less: Income exempt from tax in Trinidad and Tobago	...	...	...	...	...	...	...	...	...	3	<input type="text"/>
4. Income before deduction of expenses [Line 1 minus (Line 2 plus Line.3)]	...	...	...	...	...	...	...	...	...	4	<input type="text"/>
5. Deduct: Investment Expenses of Ordinary Life Assurance and Annuity Business [See Instruction 1 (III) (f)]										5	<input type="text"/>
6. Net Profits of Ordinary Life Assurance and General Annuity Business.	...	...	...	...	...	...	...	...	...	6	<input type="text"/>
7. Deduct: Profits of Long-term Insurance transferred to shareholder's account (See Instruction No.2)										7	<input type="text"/>
8. Difference	...	...	...	...	...	...	...	...	...	8	<input type="text"/>

Tax Liability

9. If Line 7 is equal to zero - Line 6 @ 15% or	...	...	...	...	...	...	...	...	...	9	<input type="text"/>
10. If Line 7 is equal to Line 6 - Line 7 @ 25% or	...	...	...	...	...	...	...	...	...	10	<input type="text"/>
11. If Line 7 is less than Line 6 - Line 7 @ 25% plus Line 8 @ 15% or	...	...	...	...	...	...	...	...	...	11	<input type="text"/>
12. If Line 7 exceeds Line 6 - Line 6 @ 25% plus Line 8 (Grossed up @ 15%) @ 10%	...	...	...	...	...	...	...	...	...	12	<input type="text"/>
13. Deduct: (a) Tax Relief for losses brought forward [See Instruction No. 4 (a)]										13 (a)	<input type="text"/>
(b) Group Loss Relief [See Instruction No. 4 (a)]										13 (b)	<input type="text"/>
(c) Sum of Lines [13(a) plus 13(b)]										13 (c)	<input type="text"/>
14. Tax Liability for Ordinary Life Insurance and General Annuity Business (Enter on Page 5, Line 59)										14	<input type="text"/>

Industrial Life Insurance Business

15. Income of Industrial Life Insurance Business (See Instruction No. 2)	...	...	...	...	...	...	...	...	...	15	<input type="text"/>
16. Less: Income exempt from tax in Trinidad and Tobago	...	...	...	...	...	...	...	...	...	16	<input type="text"/>
17. Income before deduction of expenses	...	...	...	...	...	...	...	...	...	17	<input type="text"/>
18. Deduct: Investment Expenses of Industrial Life Insurance	...	...	...	...	...	...	...	...	...	18	<input type="text"/>
19. Net Profits of Industrial Life Insurance Business	...	...	...	...	...	...	...	...	...	19	<input type="text"/>
20. Deduct: Profits of Long-term Insurance Business transferred to shareholder's account (See Instruction No. 2)										20	<input type="text"/>
21. Difference	...	...	...	...	...	...	...	...	...	21	<input type="text"/>



SCHEDULE A
LONG-TERM INSURANCE BUSINESS- *Continued*

Tax Liability

To Nearest Dollar, Omit Cents/Commas

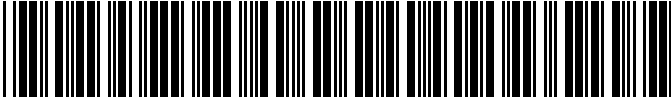
22. If Line 20 is equal to zero - Line 19 @ 15% or	...	...	...	...	...	...	...	...	...	22	<input type="text"/>
23. If Line 20 is equal to Line 19 - Line 20 @ 25% or	...	...	...	...	...	...	...	...	...	23	<input type="text"/>
24. If Line 20 is less than Line 19 - Line 20 @ 25% plus Line 21 @ 15% or	...	...	...	...	...	...	...	...	...	24	<input type="text"/>
25. If Line 20 exceeds Line 19 - Line 19 @ 25% plus Line 21 (Grossed @ 15%) @ 10%	...	...	...	...	...	...	...	...	...	25	<input type="text"/>
26. Deduct: (a) Tax Relief for losses brought forward [See Instruction No. 4 (b)]										26 (a)	<input type="text"/>
(b) Group Loss Relief [See Instruction No. 4 (b)]	...	...	...	...	...	...	...	...	...	26 (b)	<input type="text"/>
(c) Sum of Lines [26(a) plus 26(b)]	...	...	...	...	...	...	...	...	...	26 (c)	<input type="text"/>
27. Tax Liability for Industrial Life Insurance Business (Enter on Page 5, Line 60)	...	...	...	...	...	...	...	...	...	27	<input type="text"/>

Bond Investment Business

28. Income of Bond Investment (See Instruction No. 2)	...	...	...	...	...	...	...	...	...	28	<input type="text"/>
29. Less: Income exempt from tax in Trinidad and Tobago	...	...	...	...	...	...	...	...	...	29	<input type="text"/>
30. Income before deduction of Expenses	...	...	...	...	...	...	...	...	...	30	<input type="text"/>
31. Deduct: Investment Expenses of Bond Investment Business	...	...	...	...	...	...	...	...	...	31	<input type="text"/>
32. Net Profit of Bond Investment Business	...	...	...	...	...	...	...	...	...	32	<input type="text"/>
33. Deduct: Profits of Long-term Insurance Business transferred to shareholder's account (See Instruction No.2)	...	...	...	...	...	...	...	...	...	33	<input type="text"/>
34. Difference	...	...	...	...	...	...	...	...	...	34	<input type="text"/>

Tax Liability

35. If Line 33 is equal to zero - Line 32 @ 15% or	...	...	...	...	...	...	...	...	...	35	<input type="text"/>
36. If Line 33 is equal to Line 32 - Line 33 @ 25% or	...	...	...	...	...	...	...	...	...	36	<input type="text"/>
37. If Line 33 is less than Line 32 - Line 33 @ 25% plus Line 34 @ 15% or	...	...	...	...	...	...	...	...	...	37	<input type="text"/>
38. If Line 33 exceeds Line 32 - Line 32 @ 25% plus Line 34 (Grossed @ 15%) @ 10%	...	...	...	...	...	...	...	...	...	38	<input type="text"/>
39. Deduct: (a) Tax Relief for losses brought forward [See Instruction No. 4 (c)]										39 (a)	<input type="text"/>
(b) Group Loss Relief [See Instruction No. 4 (c)]	...	...	...	...	...	...	...	...	...	39 (b)	<input type="text"/>
(c) Sum of Lines [39(a) plus 39(b)]	...	...	...	...	...	...	...	...	...	39 (c)	<input type="text"/>
40. Tax Liability for Bond Investment Business (Enter on Page 5, Line 61)	...	...	...	...	...	...	...	...	...	40	<input type="text"/>



SCHEDULE A
LONG-TERM INSURANCE BUSINESS- Continued
Non-Cancellable Sickness and Accident Business

To Nearest Dollar, Omit Cents/Commas

41. Income from Non-Cancellable Sickness and Accident Business (See Instruction No. 2)	41	<input type="text"/>
42. Less: Income exempt from tax in Trinidad and Tobago	42	<input type="text"/>
43. Income before deduction of Expenses	43	<input type="text"/>
44. Deduct: Investment Expenses of Non-Cancellable Sickness and Accident Insurance Business	44	<input type="text"/>
45. Net Profits of Non-Cancellable Sickness and Accident Insurance Business	45	<input type="text"/>
46. Less: Profits of Long-term Insurance Business transferred to shareholder's account (See Instruction No.2)	46	<input type="text"/>
47. Difference	47	<input type="text"/>

Tax Liability

48. If Line 46 is equal to zero - Line 45 @ 15% or	48	<input type="text"/>
49. If Line 46 is equal to Line 45 - Line 46 @ 25% or	49	<input type="text"/>
50. If Line 46 is less than Line 45 - Line 46 @ 25% plus Line 47 @ 15% or	50	<input type="text"/>
51. If Line 46 exceeds Line 45 - Line 45 @ 25% plus Line 47 (Grossed up @ 15%) @ 10%	51	<input type="text"/>
52. Deduct: (a) Tax Relief for losses brought forward [See Instruction No. 4 (d)]	52 (a)	<input type="text"/>
(b) Group Loss Relief [See Instruction No. 4 (d)]	52 (b)	<input type="text"/>
(c) Sum of Lines [52(a) plus 52(b)]	52 (c)	<input type="text"/>

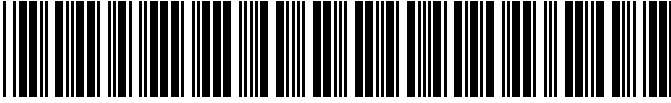
53. Tax Liability for Non-Cancellable Sickness and Accident Business (Enter on Page 5, Line 62) 53

Chargeable Profits of Long-term Insurance Business

54. Ordinary Life Insurance and General Annuity Business (Line 6 or Line 7 whichever is greater)	54	<input type="text"/>
55. Industrial Life Insurance Business (Line 19 or Line 20 whichever is greater)	55	<input type="text"/>
56. Bond Investment Business (Line 32 or Line 33 whichever is greater)	56	<input type="text"/>
57. Non-Cancellable Sickness and Accident Business (Line 45 or Line 46 whichever is greater)	57	<input type="text"/>
58. Total [(Sum of Lines 54 to 57) (Enter on Page 2, Line 1)]	58	<input type="text"/>

Summation of Tax Liability

59. Tax Liability for Life Insurance and General Annuity Business (Line 14)	59	<input type="text"/>
60. Tax Liability for Industrial Life Insurance Business (Line 27)	60	<input type="text"/>
61. Tax Liability for Bond Investment Business (Line 40)	61	<input type="text"/>
62. Tax Liability for Non-Cancellable Sickness and Accident Business (Line 53)	62	<input type="text"/>
63. Total Tax Liability for Long-term Insurance Business (Total of Lines 59 to 62)	63	<input type="text"/>
64. Deduct: Double Tax Relief on Long-term Insurance Business (Schedule E)	64	<input type="text"/>
65. Tax Liability on Long-term Insurance Business [(Line 63 minus Line 64) (Enter on Page 2, Line 2)]	65	<input type="text"/>



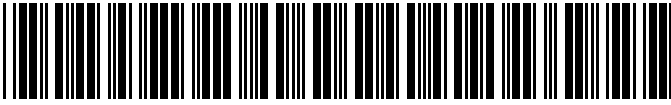
V1-13600INSP06

2013
FORM 600 INS
BIR Number

**SCHEDULE A
COMPUTATION OF BRANCH PROFITS REMITTED OR DEEMED TO BE
FOR NON-RESIDENT COMPANIES ONLY**

To Nearest Dollar, Omit Cents/Commas

(a) Net Profit after Corporation Tax	...	...	...	...	...	...	...	...	...	...	(a)	<input type="text"/>
(b) Net Premium Income (i.e. after deducting all premium expenses)	...	...	...	...	...	...	...	...	...	...	(b)	<input type="text"/>
(c) Total Line (a) plus (b)	...	...	...	...	...	...	...	...	...	...	(c)	<input type="text"/>
(d) Increase in Local Investments minus Interest required to maintain actuarial reserves	...	...	...	...	...	...	...	...	...	...	(d)	<input type="text"/>
(e) Re-invested locally $\frac{(d)}{(c)} \times (a)$	...	...	...	...	...	...	...	...	...	...	(e)	<input type="text"/>
(f) Deemed remitted profits for Withholding Tax, i.e. Line (a) minus Line (e) minus Interest required to maintain actuarial reserves	...	...	...	...	...	...	...	...	...	...	(f)	<input type="text"/>



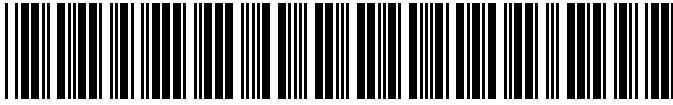
V1-13600INSP07

2013
FORM 600 INS
BIR Number

SCHEDULE B
LONG-TERM INSURANCE BUSINESS
(Please Complete All Schedules)
GENERAL AND INVESTMENT EXPENSES

To Nearest Dollar, Omit Cents/Commas

	Incurred During Year	Amount claimed as	Basis of Allocation
	(1)	Investment Expenses	(See Instruction No. 5)
Rent	\$	(2)	(3)
	\$	\$	
1. Head Office Rent
2. Branch Office Rent
3. Any Other (Please Specify)
4. Total Rent
Salaries, Wages and Allowances			
5. Head Office Employees' Salaries and Wages...
6. Branch Office Employees' Salaries and Wages
7. Managers' and Agents' Salaries...
8. Directors' Remuneration (Total of Column 9, Schedule D)
9. Any other (Please Specify)
10. Total Salaries, Wages and Allowances
Employees and Agents Welfare			
11. Contributions to Pension and Insurance Plans for Employees subject to provisions of Section 33 of the Income Tax Act, Chap. 75:01
12. Contributions to Pension and Insurance Plans for Agents
13. Unemployment Insurance Contributions and Social Security Taxes (Old Age)
14. Cafeteria Expenses
15. Other Employee Welfare
16. Past-service Contributions to Pension Plans
17. Any other (Please specify)
18. Total Employees and Agents Welfare
Professional Service Fees and Expenses			
19. Legal Fees and Expenses
20. Inspection Report Fees
21. Auditors' Fees
22. Any other (Please specify)
23. Total Professional and Service Fees and Expenses
Miscellaneous Expenses			
24. Advertising
25. Agency Conventions
26. Books and Periodicals



V1-13600INSP08

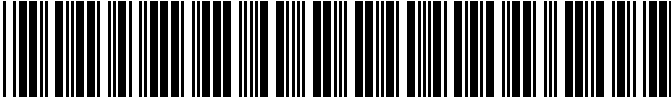
2013
FORM 600 INS
BIR Number

Empty box for BIR Number

SCHEDULE B
LONG-TERM INSURANCE BUSINESS
(Please Complete All Schedules)
GENERAL AND INVESTMENT EXPENSES

To Nearest Dollar, Omit Cents/Commas

Table with 4 columns: Description, Incurred During Year (1), Amount claimed as Investment Expenses (2), and Basis of allocation (3). Rows include Miscellaneous Expenses-Continued (27-40), Real Estate Expenses, excluding Taxes (41-43), and Other Deductions (44-51).



V1-13600INSP09

2013
FORM 600 INS
BIR Number

SCHEDULE C
TAX COMPUTATION
INSURANCE BUSINESS OTHER THAN LONG-TERM

To Nearest Dollar, Omit Cents/Commas

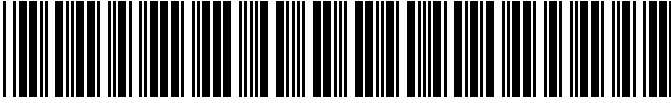
1. Gross Premiums	...	...	...	...	...	...	...	...	...	1	<input type="text"/>
2. Less: Premiums returned to policyholders plus paid on reinsurance	...									2	<input type="text"/>
3. Net Premiums	...	...	...	...	...	...	...	...	...	3	<input type="text"/>
4. Add: Interest	...	...	...	...	...	...	...	...	...	4	<input type="text"/>
5. Other Income (Attach Schedule)	...	...	...	...	...	...	...	...	...	5	<input type="text"/>
6. Reserve for unexpired risks at the beginning of accounting period	...									6	<input type="text"/>
7. Total (Lines 4 to 6)	...	...	...	...	...	...	...	...	...	7	<input type="text"/>
8. Total Income (Line 3 plus Line 7)	...	...	...	...	...	...	...	...	...	8	<input type="text"/>

Deductions

9. Net Claims (See Schedule N)	....	...	...	...	...	...	...	...	...	9	<input type="text"/>
10. Administrative Expenses (Attach Schedule)	...	...	...	...	...	...	...	...	...	10	<input type="text"/>
11. Proportion of Head Office Expenses (If a branch of a non-resident company)	...	...	...	...	...	...	...	...	...	11	<input type="text"/>
12. Reserve for unexpired risks at the end of the accounting period	...									12	<input type="text"/>
13. Allowance for Contribution to Catastrophe Reserve Fund (See Schedule L)	...									13	<input type="text"/>
14. Total deductions (Lines 9 to 13)	...	...	...	...	...	...	...	...	...	14	<input type="text"/>
15. Chargeable Profits (Line 8 less Line 14) (Enter on Page 2, Line 3)	...	...	...	...	...	...	...	...	...	15	<input type="text"/>

Tax Liability

16. Total Tax (25% of Line 15)	...	...	...	...	...	...	...	...	...	16	<input type="text"/>
17. Tax Relief for losses brought forward (See Instruction No. 4)	...	...								17	<input type="text"/>
18. Double Tax Relief (Schedule E, Col. 8)	...	...	...	...	...	...	...	...	...	18	<input type="text"/>
19. Group Loss Relief (Schedule J)	...	...	...	...	...	...	...	...	...	19	<input type="text"/>
20. Total Relief (Lines 17 to 19)	...	...	...	...	...	...	...	...	...	20	<input type="text"/>
21. Tax Liability (Line 16 minus Line 20) (Enter on Page 2, Line 4)	...	...	...	...	...	...	...	...	...	21	<input type="text"/>



V1-13600INSP11

2013
FORM 600 INS
BIR Number

**SCHEDULE F
EXPENDITURE ON CONSTRUCTION OR SETTING UP OF
CHILD CARE OR HOMEWORK FACILITY**

(See Instruction No. 8)

To Nearest Dollar, Omit Cents/Commas

Location of Facility (1)	Completion Date (2)	Expenditure Incurred (3) \$	Deduction Claimed (not exceeding \$500,000 each) (4) \$	Expenditure over \$500,000 Col. (3) minus Col. (4) (5) \$

Enter Total Column (4) up to a maximum amount of \$3,000,000 on Page 8, Schedule B, Line 46 and/or Page 9, Schedule C, Line 10 as appropriate.

Enter Total of Column (5) in Schedule G, Line 4.

**SCHEDULE G
WEAR AND TEAR ALLOWANCE**

(See Instruction No. 9)

To Nearest Dollar, Omit Cents/Commas

		CLASS A (2)	CLASS B (3)	CLASS C (4)	CLASS D (5)	OTHER CLASS (6)	TOTAL (7)
1	Wear and Tear Rate	10%	25%	33.3%	40%	\$	\$
2	Written Down Value of Plant and Machinery at beginning of Accounting period						
3	Written Down Value of Buildings at beginning of Accounting period						
4	Additions						
5	Subtotal [Lines (2) to (4)]						
6	Disposal Proceeds						
7	Subtotal [Lines (5) minus Line (6). If Line (6) is greater than Line (5) Enter '0']						
8	Wear and Tear [Line (1) x Line (7)]						
9	Written Down Value at end of Accounting Period [Line (7) minus Line (8)]						

SUMMARY OF ALLOWANCES

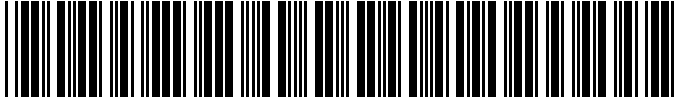
To Nearest Dollar, Omit Cents/Commas

(a) Wear and Tear Allowance [Line 8, Column (7)]

(b) Less amount relating to non-qualifying use or time

(c) Wear and Tear Allowance claimed [(a) minus (b)]

Enter Line (c) on Page 8, Schedule B, Line 47 (a) and/or Page 9, Schedule C, Line 10 as appropriate.



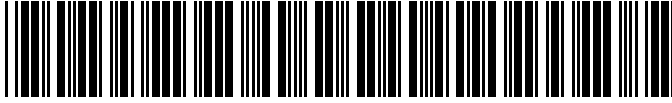
SCHEDULE H
BALANCING ALLOWANCES AND CHARGES
(See Instruction No. 10)

To Nearest Dollar, Omit Cents/Commas

(1)	Written Down Value prior to Disposal (2) \$	Disposal Proceeds (3) \$	Balancing Charge [(where Column 3) is greater than Column (2)] Column (3) minus Column (2) (4) \$	*Balancing Allowance [(where Column 2) is greater than Column (3)] Column (2) minus Column (3) (5) \$
CLASS A				
CLASS B				
CLASS C				
CLASS D				
OTHER CLASS				
TOTAL \$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

* Balancing Allowance is granted only where there are no assets remaining in the Class.

Enter Total Balancing Allowance on Page 8, Schedule B, Line 47 (b) or Page 9, Schedule C, Line 10 as appropriate.
Enter Total Balancing Charge on Page 8, Schedule B, Line 47 (c) or on Page 9, Schedule C, Line 5 as appropriate.



**SCHEDULE I
VENTURE CAPITAL CREDIT**

(See Instruction No. 11)

To Nearest Dollar, Omit Cents/Commas

Venture Capital Company in which Investment is held (1)	Amount of Investment (2) \$	Rate of Tax in year of Investment (3) %	Venture Capital Credit Col. (2) x Col. (3) (4) \$	Credit brought forward (5) \$	Credit Claimed (6) \$	Credit to be carried forward Col. (4) + Col. (5) - Col. (6) (7) \$
Enter Total of Col. (6) on Page 2, Line 9						

**SCHEDULE J
GROUP LOSS RELIEF**

(See Instruction No. 12)

To Nearest Dollar, Omit Cents/Commas

Name of Surrendering Company and B.I.R. File Number	Accounting Period for which relief is claimed by Surrendering Company	Trading Loss Surrendered	
		Long-term \$	Other than Long-term \$

Name of Claimant Company and B.I.R. File Number	Accounting Period for which relief is claimed by Claimant Company	Chargeable Profits of Claimant Company utilized by Group Relief	
		Group Loss Relief	
		Long-term	Other than Long-term

Enter Group Loss Relief on Page 3, Line 13(b); Page 4, Lines 26(b) and 39(b); Page 5, Line 52(b) or Page 9, Schedule C, Line 19 as applicable.

SCHEDULE K

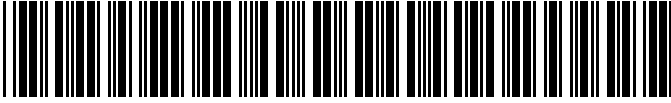
ART AND CULTURE, SPORTSMEN, SPORTING ACTIVITY, AUDIO, VISUAL OR VIDEO PRODUCTION, FASHION INDUSTRY ALLOWANCE

(See Instruction No. 13)

To Nearest Dollar, Omit Cents/Commas

Category of Sponsorship (1)	Actual Expenses Incurred (2) \$	[150% of Column (2)] (3) \$	Allowance Greater of Columns (2 and 3) (4) \$
Art and Culture			
Sportsmen/Sporting Activities			
Audio, Visual/Video Production			
Fashion Industry			
TOTAL of Column (4) Limited to \$3,000,000			

Enter Allowance of [Total of Column (4)] on Page 8, Schedule B, Line 45(a) or Page 9, Schedule C, Line 10 as appropriate.



VI-13600INSP14

2013
FORM 600 INS
BIR Number

**SCHEDULE L
CATASTROPHE RESERVE FUND**

(See Instruction No. 14)

To Nearest Dollar, Omit Cents/Commas

- 1. Premiums Derived from Property Insurance Business 1
- 2. Less: Reinsurance Premiums for Catastrophe Risk Reinsurance 2
- 3. Net Written Premiums Income 3
- 4. Contribution to Catastrophe Reserve Fund (Limited to 20 per cent of Line 3) 4
- 5. Allowable Credit (Enter on Page 9, Schedule C, Line 13) 5

**SCHEDULE M
ASSETS HELD IN THE STATUTORY FUND (ATTACH SCHEDULE)**

(See Instruction No. 15)

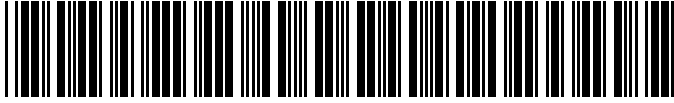
Description of Assets (1)	Year of Maturity (2)	Interest Rate (3) %	Par Value (4) \$	Market Value (5) \$	Income for Period (6) \$
		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**SCHEDULE N
NET CLAIMS (OTHER THAN LONG-TERM BUSINESS)**

(See Instruction No. 16)

To Nearest Dollar-Omit Cents/Commas

- 1. Claims paid during the year 1
- 2. Less: Amount received under reinsurance 2
- 3. Net Claims paid 3
- 4. Add: Reserve for outstanding claims at the end of the period 4
- 5. Less: Reserve for outstanding claims at the beginning of the period 5
- 6. NET TOTAL CLAIMS (Transfer to Schedule C, Page 9, Line 9) 6



VI-13600INSP15

2013
FORM 600 INS
BIR Number

SCHEDULE O
STATEMENT OF BUSINESS LEVY LIABILITY AND COMPUTATION OF
INTEREST ON SHORT PAYMENTS

(See Instruction No. 17)

(THIS SCHEDULE MUST BE COMPLETED)

Date of Incorporation of Business/...../.....
(dd mm yyyy)

To Nearest Dollar, Omit Cents/Commas

Quarters (1)	Actual Gross Sales/ Receipts for 2013 (Jan. to Dec.) (2)	Business Levy Liability [0.2% of Column (2)] (3)	Tax Offset [Limited to amount in Column (3)] (4)
Jan. to Mar.	<input type="text"/>	<input type="text"/>	<input type="text"/>
April to June	<input type="text"/>	<input type="text"/>	<input type="text"/>
July to Sept.	<input type="text"/>	<input type="text"/>	<input type="text"/>
Oct. to Dec.	<input type="text"/>	<input type="text"/>	<input type="text"/>
TOTAL ...	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Business Levy Liability Enter on Page 2, Line 11.		<input type="text"/>	<input type="text"/>

Quarters	Business Levy Paid (5)	Compute 90% of Col (3) (6)	*Compute 10% of Col. (3) for the previous quarter (7)	Minimum Payment Due Col. (6) + Col.(7) (8)	Short Payments Col (8) minus Col. (4) + Col. (5) (9)
Jan. to Mar.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
April to June	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
July to Sept.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Oct. to Dec.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
TOTAL ...	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

NOTE: Interest must be calculated at 20% per annum from the date following the end of quarter when the Business Levy Liability became due to 30th April, 2014 or to the date of payment whichever is the earlier.

* For the 2nd, 3rd and 4th quarters, compute 10% of Column (3) of the previous quarter and insert it in this column.

For example: compute 10% of the 1st. quarter (January to March) and insert the amount in this column against the 2nd quarter (April to June).



V1-13600INSP16

2013
FORM 600 INS
 BIR Number

SCHEDULE P
STATEMENT OF GREEN FUND LEVY LIABILITY AND COMPUTATION OF
INTEREST ON SHORT PAYMENTS

(See Instruction No. 18)

(THIS SCHEDULE MUST BE COMPLETED)

To Nearest Dollar, Omit Cents/Commas

Quarters (1)	Actual Gross Sales/Receipts for 2013 (Jan. to Dec.) (2)	Green Fund Levy Liability [0.1% of Column (2)] (3)
Jan. to Mar.	<input type="text"/>	<input type="text"/>
April to June	<input type="text"/>	<input type="text"/>
July to Sept.	<input type="text"/>	<input type="text"/>
Oct. to Dec.	<input type="text"/>	<input type="text"/>
TOTAL	<input type="text"/>	<input type="text"/>
Total Green Fund Levy Liability		<input type="text"/>

Quarters	Green Fund Levy Paid (4)	Compute 90% of Col (3) (5)	*Compute 10% of Col (3) for the previous quarter (6)	Minimum Payment Due Col. (5) + Col. (6) (7)	Short Payments Col. (7) minus Col. (4) (8)
Jan. to Mar.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Apr. to Jun.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
July to Sept.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Oct. to Dec.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
TOTAL ...	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Note: Interest must be calculated at 20% per annum from the date following the end of the quarter when the Green Fund Levy Liability became due to 30th April, 2014 or to the date of payment whichever is the earlier.

* For the 2nd, 3rd and 4th quarters, compute 10% of Column (3) of the previous quarter and insert it in this column. For example: compute 10% of the 1st quarter (January to March) and insert the amount in this column against the 2nd quarter (April to June).

GREEN FUND LEVY PAYABLE/REFUND

If Column (3) is greater than Column (4), enter Green Fund Levy Payable	<input type="text"/>	If Column (3) is less than Column (4), enter Green Fund Levy Refund	<input type="text"/>
---	----------------------	---	----------------------

