



Reporting Standard HRS 112.3

Related Party Exposures

Objective of this Reporting Standard

This Reporting Standard sets out the requirements for the provision of information to APRA regarding the determination of a private health insurer's related party exposures.

It includes associated specific instructions and must be read in conjunction with *Prudential Standard HPS 110 Capital Adequacy* (HPS 110) and *Prudential Standard HPS 112 Capital Adequacy: Measurement of Capital* (HPS 112).

Authority

1. This Reporting Standard is made under section 13 of the *Financial Sector (Collection of Data) Act 2001*.

Purpose

2. The information reported to APRA under this Reporting Standard is used by APRA for the purpose of prudential supervision including assessing compliance with capital standards.

Application and commencement

3. This Reporting Standard applies to all private health insurers. This Reporting Standard applies for reporting periods commencing on or after 1 July 2023.

Information required

4. A private health insurer must provide APRA with the information required by this Reporting Standard for each reporting period.

Method of submission

5. The information required by this Reporting Standard must be given to APRA:
 - (a) in electronic format using an electronic method available on APRA's website; or
 - (b) by a method notified by APRA prior to submission.

Reporting periods and due dates

6. Subject to paragraph 7, a private health insurer must provide the information required by this Reporting Standard:
 - (a) in respect of each calendar quarter (i.e. the periods ending 30 September, 31 December, 31 March and 30 June); and
 - (b) in respect of each year ending 30 June.
7. If, having regard to the particular circumstances of a private health insurer, APRA considers it necessary or desirable to obtain information more or less frequently than as provided by subparagraph 6(a) or 6(b), APRA may, by notice in writing, change the reporting periods, or specify reporting periods, for the particular private health insurer.
8. The information required by this Reporting Standard must be provided to APRA:
 - (a) in the case of quarterly information, within 28 calendar days after the end of the reporting period to which the information relates;
 - (b) in the case of annual information, by 30 September each year; or
 - (c) in the case of information provided in accordance with paragraph 7, within the time specified by notice in writing.
9. APRA may, in writing, grant a private health insurer an extension of a due date, in which case the new due date will be the date on the notice of extension.

Note: For the avoidance of doubt, if the due date for a particular reporting period falls on a day other than a usual business day, a private health insurer is nonetheless required to submit the information required no later than the due date.

Quality control

10. All information provided by a private health insurer under this Reporting Standard must be subject to systems, processes and controls developed by the private health insurer for the internal review and authorisation of that information. It is the responsibility of the Board and senior management of the private health insurer to ensure that an appropriate set of policies and procedures for the authorisation of information submitted to APRA is in place.

Annual audit requirements

11. The information submitted for the purposes of paragraph 8(b) is to be subject to external audit to ensure consistency with the private health insurer's statutory financial accounts and faithful application of the capital standards.
12. Audit certification and opinion must be provided to APRA by 30 September each year.
13. If a private health insurer received a qualified auditor's report for a health benefits fund, the general fund, or the private health insurer for the year previous to the year for which the report is provided, the report for the year for which the report is provided must state whether the auditor has examined the issues identified and is satisfied that the private

health insurer has taken the appropriate steps to rectify the matters raised in the previous report.

14. The auditor's report must:
- (a) state details of the program adopted to carry out the audit; and
 - (b) include the name of, and be signed by, the auditor who takes responsibility for the accuracy of the report.

Authorisation

15. A person who submits the information required under this Reporting Standard must be suitably authorised by an officer of the private health insurer.

Variations

16. APRA may, in writing, vary the reporting requirements of this Reporting Standard in relation to a private health insurer.

Interpretation

17. In this Reporting Standard:
- (a) unless the contrary intention appears, words and expressions have the meanings given to them in *Prudential Standard HPS 001 Definitions* (HPS 001); and
 - (b) the following definitions are applicable:
 - AASB** references relate to the Australian Accounting Standards made by the Australian Accounting Standards Board;
 - APRA** means the Australian Prudential Regulation Authority established under the *Australian Prudential Regulation Authority Act 1998*;
 - capital standards** means the prudential standards which relate to capital adequacy as defined in HPS 001;
 - officer** has the same meaning as in the Act;
 - private health insurer** has the same meaning as in the Act;
 - reporting party** means the reporting fund of the private health insurer;
 - reporting period** means a period mentioned in paragraph 6 or, if applicable, paragraph 7; and
 - the Act** means the *Private Health Insurance (Prudential Supervision) Act 2015*.
18. Unless the contrary intention appears, a reference to an Act, Prudential Standard, Reporting Standard, Australian Accounting or Auditing Standard is a reference to the instrument as in force from time to time.

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Related Party Exposures

General instructions

Reporting tables

Tables described in this reporting standard list each of the data fields required to be reported. The data fields are listed sequentially in the column order that they will appear in the reported data set. Constraints on the data that can be reported for each field have also been provided.

Any specific combination of values in a table must not appear on more than one row in that table when reported.

Definitions

Terms highlighted in ***bold italics*** indicate that the definition is provided in these instructions.

A

<i>Adjustment for goodwill / other intangibles - related party's own balance sheet</i>	<p>Means the amount of regulatory adjustments applied in respect of the <i>goodwill</i> and other intangible assets (net of impairment) in relation to the investment in the <i>subsidiary, joint venture</i> or <i>associate</i>.</p> <p>This is calculated automatically as:</p> <ul style="list-style-type: none"> • <i>ownership percentage of related party</i> divided by 100, multiplied by: • (the sum of: <ul style="list-style-type: none"> ○ <i>goodwill - related party's own balance sheet</i>; and ○ <i>other intangibles - related party's own balance sheet</i> less: <ul style="list-style-type: none"> ○ <i>total accumulated amortisation and impairment of intangible assets and goodwill - related party's own balance sheet</i>)
<i>Adjustment for regulatory capital requirement - related party</i>	<p>Means the adjustment for investment in <i>subsidiaries, joint ventures</i> and <i>associates</i> that are subject to regulatory capital requirements.</p> <p>This adjustment is calculated automatically as the lesser of the private health insurer's share of the regulatory capital requirements and the value of the investment that is recorded on the reporting party's balance sheet after adjustment for any intangible component as reported in <i>adjustment for goodwill / other intangibles - related party's own balance sheet</i>.</p>
<i>Associate</i>	<p>Means an <i>associate</i> as defined under Australian Accounting Standard AASB 128 <i>Investments in Associates and Joint Ventures</i>.</p>

B

<i>Borrowing</i>	The amount of outstanding funds that the entity is obligated to repay. Report this item in accordance with AASB 101.55 Common practice.
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C

<i>Cash and cash equivalents</i>	This is the value of notes and coins; deposits withdrawable or redeemable within 24 hours; and securities purchased under agreements to resell.
<i>Comparable regulatory capital requirement</i>	Means a comparable regulatory capital requirement as agreed with APRA.
<i><u>Country code</u></i>	<u>Means the two-letter country code as assigned by the ISO 3166 Maintenance Agency to a country defined under the International Organization for Standardization's <i>International Standard ISO 3166</i>. The ISO 3166 Maintenance agency maintains a free online database of country codes, available at https://www.iso.org/iso-3166-country-codes.html.</u>
<i>Country of incorporation</i>	Means the country in which the company is incorporated. <u>Appendix A—The International Organization for Standardization's <i>International Standard ISO-3166 Country list</i> contains a list of applicable countries.</u>
<i>Creditors and accruals</i>	Means <i>creditors and accruals</i> (including goods and services tax payable but not income tax payable).

D

<i>Derivatives (assets)</i>	This is the value of all open derivative positions reported as assets.
<i>Derivatives (liabilities)</i>	This is the value of all open derivatives positions reported as liabilities.

E

<i>Equities (direct)</i>	This is the value, as at the relevant date, of equity. Equity securities are, as defined by the Australian Accounting Standards, contracts that evidence a residual interest in the assets of an entity after deducting all its liabilities. This includes equity securities lent or sold by the entity under repurchase agreements, where the transaction does not result in the transfer of the rights of ownership of the securities away from the entity to another party.
<i>Equity method</i>	The <i>equity method</i> is a method of accounting whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition

	change in the investor's share of net assets of the investee. The investor's profit or loss includes its share of the profit or loss of the investee. The investor's other comprehensive income includes its share of the other comprehensive income of the investee.
Exposure type	<p>The exposure types are:</p> <ul style="list-style-type: none"> • cash and cash equivalents; • interest rate investments (direct); • equities (direct); • property (direct); • loans (direct); • indirect investments; • derivatives (assets); • other investments (direct); • receivables; • reinsurance assets; • other assets; • creditors and accruals; • borrowing; • derivatives (liabilities); • other liabilities; • off-balance sheet assets; and • off-balance sheet liabilities.

F

Fair value amount of exposure	Means value of the exposure, where the measurement base is fair value in accordance with Australian Accounting Standards.
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G

General fund (Private health insurer fund type)	General fund has the same meaning as in HPS 001.
Goodwill	An asset representing the future economic benefits arising from other assets acquired in a business combination that are not individually identified and separately recognised.
Goodwill - related party's own balance sheet	This is the value of goodwill reported on the balance sheet of the related party (subsidiary, joint venture or associate).

H

<i>Health benefits fund</i> <i>(Private health insurer fund type)</i>	<i>Health benefits fund</i> has the same meaning as in the Act.
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I

<i>Indirect investments</i>	This is the value of the net assets of unit trusts or managed investment schemes invested in by the fund, or mandates individually managed on behalf of the fund.
<i>Interest rate investments (direct)</i>	This is the value of debt securities held by the fund as at the relevant date. A debt security is a transferable instrument evidencing a relationship of indebtedness. It is characterised by having a definable return that is not based on the economic performance of the issuing entity.
<i>Investment not subject to regulatory adjustments for goodwill, intangibles and prudential capital requirement</i>	An investment in a <i>subsidiary</i> , <i>associate</i> or <i>joint venture</i> that is not subject to the regulatory adjustments relating to <i>goodwill</i> , intangibles and prudential capital requirement is an equity investment that: <ul style="list-style-type: none"> • is operationally independent; • represents a genuine arm's length investment; • is not subject to prudential capital requirements; and • does not undertake 'health insurance business' or business related to health insurance business.

J

<i>Joint venture</i>	<p>A <i>joint venture</i> is a joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the arrangement.</p> <p>For the purposes of this form, a joint operation as defined under <i>Australian Accounting Standard AASB 11 Joint Arrangements</i> is to be treated as a <i>joint venture</i>.</p>
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L

<i>Loans (direct)</i>	This is the value of <i>loans (direct)</i> . <i>Loans (direct)</i> includes financial leases and mortgages, and are typically non-negotiable on the secondary market.
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N

<i>Nature of business description</i>	Means a brief description of the main business types conducted.
<i>Nature of regulatory capital requirement for related party</i>	Means the appropriate category of the regulatory capital requirement for the related party (if any). This can be: <ul style="list-style-type: none"> • <i>prescribed capital amount</i>; • <i>prescribed capital amount equivalent</i>; • <i>comparable regulatory capital requirement</i>; • no regulatory capital requirement; or • not applicable.
<i>Nature of transaction description</i>	Means a brief description of the main transaction types conducted.

O

<i>Other assets</i>	This is the value of any asset that has not been captured elsewhere.
<i>Other investments (direct)</i>	This is the value of investments (direct) that have not been captured elsewhere.
<i>Other intangibles - related party's own balance sheet</i>	This is the value of intangible assets, other than <i>goodwill</i> , reported on the own balance sheet of the <i>subsidiary, joint venture</i> or <i>associate</i> .
<i>Other liabilities</i>	This is the value of the liabilities that have not been captured elsewhere.
<i>Other related parties</i>	Means any counterparty that is deemed a related party in accordance with <i>AASB 124 Related Party Disclosures</i> , which is not separately reported as a <i>related party type</i> .
<i>Ownership percentage of related party</i>	Means the percentage of the reporting party's ownership of shares or units of the related party.

P

<i>Parent</i>	Means an entity that controls one or more entities.
<i>Prescribed capital amount</i>	Means the <i>prescribed capital amount</i> if the investment is in an insurer as defined under the relevant Insurance Act.

<i>Prescribed capital amount equivalent</i>	The equivalent amount to the <i>prescribed capital amount</i> if the investment is an entity carrying on insurance business in a foreign jurisdiction.
<i>Private health insurer fund type</i>	Means <i>health benefits fund</i> or <i>general fund</i> .
<i>Private health insurer fund name</i>	Means the name of the <i>health benefits fund</i> or <i>general fund</i> .
<i>Property (direct)</i>	This is the value of property held by the fund, in accordance with the classification and measurement basis under the relevant Australian Accounting Standards.

R

<i>Registered business name</i>	<i>Registered business name</i> is the name under which the business operates.
<i>Regulatory capital requirement for related party</i>	The amount of regulatory capital requirement where applicable, associated with the appropriate category selected from the <i>nature of regulatory capital requirement for related party</i> .
<i>Related party type</i>	The <i>related party types</i> are: <ul style="list-style-type: none"> • <i>parent</i>; • <i>subsidiary</i>; • <i>associate</i>; • <i>joint venture</i>; and • <i>other related party</i>.

S

<i>Subsidiary</i>	Means a subsidiary as defined in the <i>Corporations Act 2001</i> .
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T

<i>Total accumulated amortisation and impairment of intangible assets and goodwill - related party's own balance sheet</i>	Means the amount of accumulated amortisation and impairment of intangible assets and <i>goodwill</i> on the balance sheet of the <i>subsidiary, joint venture</i> or <i>associate</i> . The amounts reported must be net of any associated tax effects if the assets involved become impaired or derecognised under Australian Accounting Standards.
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<i>Total assets - related party's own balance sheet</i>	Means total assets of the <i>subsidiary, joint venture</i> or <i>associate</i> as reported on its own balance sheet.
<i>Transaction amount</i>	Means the value of transactions for the main transaction types conducted.

V

<i>Value of investment net of goodwill and other intangibles</i>	<p>The <i>value of investment net of goodwill and other intangibles</i> is to be determined based on the following items on the reporting party's balance sheet in relation to the related party, being the sum of:</p> <ul style="list-style-type: none"> • total investments accounted for using <i>equity method</i>; and • investments in <i>subsidiaries, joint ventures</i> and <i>associates</i> not accounted for using <i>equity method</i> <p>less:</p> <ul style="list-style-type: none"> • total intangible assets and <i>goodwill</i>.
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Specific Instructions

Table 1: Related Party Exposures - Investments in subsidiaries, joint ventures and associates and contributions to regulatory adjustments

Reporting basis

Report information related to each *health benefits fund* and the *general fund* of the private health insurer.

Reported exposures

All equity investments in *subsidiaries*, *associates* and *joint ventures* reported on the reporting party's balance sheet should be reported in Table 1.

The following columns must be reported regardless of whether the investment is subject to the regulatory adjustments relating to *goodwill*, intangibles and regulatory capital requirement:

- *Private health insurer fund type*
- *Private health insurer fund name*
- *Registered business name*
- Australian Company Number (ACN)
- Australian Business Number (ABN)
- Australian Registered Body Number (ARBN)
- *Related party type*
- *Nature of business description*
- *Country of incorporation*
- *Ownership percentage of related party*
- *Value of investment net of goodwill and other intangibles*
- *Total assets - related party's own balance sheet*

However, the following columns are not to be reported for *investments not subject to regulatory adjustments for goodwill, intangibles and regulatory capital requirement*:

- *Goodwill - related party's own balance sheet*
- *Other intangibles - related party's own balance sheet*

- *Total accumulated amortisation and impairment of intangible assets and goodwill - related party's own balance sheet*
- *Nature of regulatory capital requirement for related party*
- *Regulatory capital requirement for related party*

Units of measurement

Unless otherwise stated, report the values in this table in whole Australian dollars.

	Name	Valid values	Description
1	Private Health Insurer Fund Type	<ul style="list-style-type: none"> • <i>Health benefits fund</i> • <i>General fund</i> 	Report the <i>private health insurer fund type</i> .
2	Private Health Insurer Fund Name	Free text	<p>Report the <i>private health insurer fund name</i>. This is in the event a private health insurer has multiple <i>health benefits funds</i>.</p> <p>In the event a private health insurer has only one <i>health benefits fund</i>, its name should be the same as the private health insurer.</p> <p>For the <i>general fund</i>, report the same name as the private health insurer.</p>
3	Registered Business Name	Free text	Report the <i>registered business name</i> of the <i>subsidiary</i> , <i>associate</i> or <i>joint venture</i> of the private health insurer.
4	Related Party ACN, ABN or ARBN	9 digit valid ACN, 11 digit valid ABN or 9 digit valid ARBN	<p>Report the ACN, ABN or ARBN of the reported <i>subsidiary</i>, <i>associate</i> or <i>joint venture</i>.</p> <p>In cases where an entity does not have an ACN but it has an ABN or an ARBN, report the ABN or ARBN. Input the number without spaces.</p>

	Name	Valid values	Description
5	Related Party Type	<ul style="list-style-type: none"> • <i>Subsidiary</i> • <i>Joint venture</i> • <i>Associate</i> 	Report the appropriate <i>related party type</i> .
6	Nature Of Business Description	Free text	Report the <i>nature of business description</i> for the main business types conducted by the <i>subsidiary</i> , <i>joint venture</i> or <i>associate</i> .
7	Country Of Incorporation	Free text <u>Applicable country code</u>	Report the <u>country code of the</u> <i>country of incorporation</i> of the <i>subsidiary</i> , <i>joint venture</i> or <i>associate</i> . Report the country in which the <i>subsidiary</i> , <i>joint venture</i> or <i>associate</i> is incorporated.
8	Ownership Percentage Of Related Party	Percentage	Report the <i>ownership percentage of related party</i> of the investment. Report this as the number of percentage points with no decimal place <u>a decimal</u> , e.g. report 12 % as <u>10.02</u> .
9	Value Of Investment Net Of Goodwill And Other Intangibles	Whole dollars	Report the <i>value of investment net of goodwill and other intangibles</i> on the balance sheet of the reporting party related to the related party.
10	Total Assets - Related Party's Own Balance Sheet	Whole dollars	Report <i>total assets - related party's own balance sheet</i> of the <i>subsidiary</i> , <i>joint venture</i> or <i>associate</i> assets as reported on its own balance sheet.

	Name	Valid values	Description
11	Goodwill - Related Party's Own Balance Sheet	Whole dollars	Report the <i>goodwill - related party's own balance sheet</i> of the <i>subsidiary, joint venture</i> or <i>associate</i> assets as reported on its own balance sheet.
12	Other Intangibles - Related Party's Own Balance Sheet	Whole dollars	Report <i>other intangibles - related party's own balance sheet</i> of the <i>subsidiary, joint venture</i> or <i>associate</i> assets as reported on its own balance sheet.
13	Total Accumulated Amortisation And Impairment Of Intangible Assets And Goodwill - Related Party's Own Balance Sheet	Whole dollars	Report <i>total accumulated amortisation and impairment of intangible assets and goodwill - related party's own balance sheet</i> of the <i>subsidiary, joint venture</i> or <i>associate</i> assets as reported on its own balance sheet.
14	Adjustment For Goodwill / Other Intangibles - Related Party's Own Balance Sheet	Derived calculation	The <i>adjustment for goodwill / other intangibles - related party's own balance sheet</i> is calculated automatically.
15	Nature Of Regulatory Capital Requirement For Related Party	<ul style="list-style-type: none"> • <i>Prescribed capital amount</i> • <i>Prescribed capital amount equivalent</i> • <i>Comparable regulatory capital requirement</i> • No regulatory capital requirement • Not applicable 	Report the <i>nature of regulatory capital requirement for related party</i> .

	Name	Valid values	Description
16	Regulatory Capital Requirement For Related Party	Whole dollars	<p>Report, where applicable, the <i>regulatory capital requirement for related party</i> that is any <i>subsidiary, joint venture</i> or <i>associate</i>.</p> <p>Where such capital requirements do not exist, this item should be reported as zero.</p>
17	Adjustment For Regulatory Capital Requirement - Related Party	Derived calculation	<p>This <i>adjustment for regulatory capital requirement - related party</i> is calculated automatically for any investment in <i>subsidiaries, joint ventures</i> and <i>associates</i> that are subject to regulatory capital requirements, as per Attachment B of <i>Prudential Standard HPS 112 Capital Adequacy: Measurement of Capital</i>.</p>

Table 2: Related Party Exposures – Other

Reporting basis

Report any other related party exposures (both on and off-balance sheet), which are not equity investments in *subsidiaries*, *associates* and *joint ventures* reported on the reporting party's balance sheet (reported in Table 1), related to each *health benefits fund* and the *general fund* of the private health insurer.

Exposures to the same related party across multiple types of exposures should be reported on separate lines.

Units of measurement

Unless otherwise stated, report the values in this table in whole Australian dollars.

	Name	Valid values	Description
1	Private Health Insurer Fund Type	<ul style="list-style-type: none"> <i>Health benefits fund</i> <i>General fund</i> 	Report the <i>private health insurer fund type</i> .
2	Private Health Insurer Fund Name	Free text	<p>Report the <i>private health insurer fund name</i>. This is in the event a private health insurer has multiple <i>health benefits funds</i>.</p> <p>In the event a private health insurer has only one <i>health benefits fund</i>, its name should be the same as the private health insurer.</p> <p>For the <i>general fund</i>, report the same name as the private health insurer.</p>
3	Registered Business Name	Free text	Report the <i>registered business name</i> of the <i>subsidiary</i> , <i>associate</i> or <i>joint venture</i> of the private health insurer.

	Name	Valid values	Description
4	Related Party ACN, ABN or ARBN	9 digit valid ACN, 11 digit valid ABN or 9 digit valid ARBN	<p>Report the ACN, ABN or ARBN of the reported <i>subsidiary, associate</i> or <i>joint venture</i>.</p> <p>In cases where an entity doesn't have an ACN but it has an ABN or an ARBN, report the ABN or ARBN and leave this column blank.</p> <p>Input the number without spaces.</p>
5	Related Party Type	<ul style="list-style-type: none"> • <i>Parent</i> • <i>Subsidiary</i> • <i>Associate</i> • <i>Joint venture</i> • <i>Other related parties</i> 	Report the appropriate <i>related party type</i> .
6	Nature Of Business Description	Free text	Report the <i>nature of business description</i> for the main business types conducted by the <i>subsidiary, joint venture</i> or <i>associate</i> .
7	Country Of Incorporation	Free text <u>Applicable country code</u>	Report the <u>country code of the</u> <i>country of incorporation</i> of the <i>subsidiary, joint venture</i> or <i>associate</i> .
8	Exposure Type	<ul style="list-style-type: none"> • <i>Cash and cash equivalents</i> • <i>Interest rate investments (direct)</i> • <i>Equities (direct)</i> • <i>Property (direct)</i> • <i>Loans (direct)</i> • <i>Indirect investments</i> 	<p>Report the appropriate <i>exposure type</i>.</p> <p>Report assets as positive values and liabilities as negative values.</p>

	Name	Valid values	Description
		<ul style="list-style-type: none"> • <i>Derivatives (assets)</i> • <i>Other investments (direct)</i> • <i>Receivables</i> • <i>Reinsurance assets</i> • <i>Other assets</i> • <i>Creditors and accruals</i> • <i>Borrowing</i> • <i>Derivatives (liabilities)</i> • <i>Other liabilities</i> • <i>Off-balance sheet assets</i> • <i>Off-balance sheet liabilities</i> 	
9	Fair Value Amount Of Exposure	Whole dollars	Report the <i>fair value amount of exposure</i> .

Table 3: Related party payments and services**Reporting basis**

Report related party transactions for each *health benefits fund* and the *general fund* of the private health insurer.

Units of measurement

Unless otherwise stated, report the values in this table in whole Australian dollars.

	Name	Valid values	Description
1	Private Health Insurer Fund Type	<ul style="list-style-type: none"> • <i>Health benefits fund</i> • <i>General fund</i> 	Report the <i>private health insurer fund type</i> .
2	Private Health Insurer Fund Name	Free text	<p>Report the name of the private health insurer fund. This is in the event a private health insurer has multiple <i>health benefits funds</i>.</p> <p>In the event a private health insurer has only one <i>health benefits fund</i>, its name should be the same as the private health insurer.</p> <p>For the <i>general fund</i>, report the same name as the private health insurer.</p>
3	Registered Business Name	Free text	Report the <i>registered business name</i> of the <i>subsidiary</i> , <i>associate</i> or <i>joint venture</i> of the <i>private health insurer</i> .

	Name	Valid values	Description
4	Related Party ACN, ABN or ARBN	9 digit valid ACN, 11 digit valid ABN or 9 digit valid ARBN	<p>Report the ACN, ABN or ARBN of the reported <i>subsidiary, associate or joint venture</i>.</p> <p>In cases where an entity doesn't have an ACN but it has an ABN or an ARBN, report the ABN or ARBN and leave this column blank.</p> <p>Input the number without spaces.</p>
5	Related Party Type	<ul style="list-style-type: none"> • <i>Parent</i> • <i>Subsidiary</i> • <i>Joint venture</i> • <i>Associate</i> • <i>Other related parties</i> 	Report the appropriate <i>related party type</i> .
6	Nature Of Transaction Description	Free text	Report the payments and services <i>nature of transaction description</i> .
7	Transaction Amount	Whole dollars	<p>Report the payments and services <i>transaction amount</i>.</p> <p>Payments and services from related parties should be recorded as a positive value, and payments and services to related parties should be recorded as a negative value.</p>

Appendix 1: Country list

The following country list must be used when reporting the *country of incorporation*.

If the country cannot be identified, report the relevant 'residual' region listed in the table (for example, US Pacific Islands). If the residual region cannot be identified, report 'unallocated'.

Country/Grouping	Code
Afghanistan	AF
Albania	AL
Algeria	DZ
Andorra	AD
Angola	AO
Argentina	AR
Armenia	AM
Aruba	AW
Australia	AU — includes Christmas Islands, Cocos — Islands, Norfolk — Islands, Heard — and McDonald Islands, Territory of Ashmore and Cartier — Islands and Territory of Coral Sea Islands
Austria	AT
Azerbaijan	AZ
Bahamas	BS
Bahrain	BH
Bangladesh	BD
Barbados	BB
Belarus	BY
Belgium	BE
Belize	BZ
Benin	BJ
Bermuda	BM
Bhutan	BT
Bolivia	BO
Bosnia — and Herzegovina	BA
Botswana	BW
Brazil	BR
British — Overseas Territories	1W — includes British Antarctic Territory, British Indian — Ocean Territory, Chagos, Pitcairn — Islands, South — Georgia and — South Sandwich Islands
Brunei	BN
Bulgaria	BG
Burkina Faso	BF

Country/Grouping	Code
Burundi	BI
Cambodia	KH
Cameroon	CM
Canada	CA
Cape Verde	CV
Cayman Islands	KY
Central — African Republic	CF
Chad	TD
Chile	CL
China	CN
Colombia	CO
Comoros Islands	KM
Congo	CG
Congo — Democratic Republic	CD
Consortium Banks	1G
Costa Rica	CR
Cote d'Ivoire	CI
Croatia	HR
Cuba	CU
Cyprus	CY
Czech Republic	CZ
Denmark	DK — excludes Faeroe — Islands and Greenland
Djibouti	DJ
Dominica	DM
Dominican Republic	DO
Ecuador	EC
Egypt	EG
El Salvador	SV
Equatorial Guinea	GQ
Eritrea	ER
Estonia	EE
Eswatini	SZ
Ethiopia	ET
Faeroe Islands	FO
Falkland Islands	FK
Fiji	FJ
Finland	FI includes Aland Islands
France	FR — includes French — Guiana, French — Southern Territories, Guadeloupe,

Country/Grouping	Code
	Martinique, Mayotte, Monaco, Reunion and St. Pierre and Miquelon
French Polynesia	PF includes Society Archipelago, Tuamotu- Gambier Islands, Marquesas, Australes Archipelago
Gabon	GA
Gambia	GM
Georgia	GE
Germany	DE includes the European Central Bank
Ghana	GH
Gibraltar	GI
Greece	GR
Greenland	GL
Grenada	GD
Guatemala	GT
Guernsey	GG
Guinea	GN
Guinea-Bissau	GW
Guyana	GY
Haiti	HT
Honduras	HN
Hong Kong SAR	HK
Hungary	HU
Iceland	IS
India	IN
Indonesia	ID
International organisations	IC except the BIS which is included under Switzerland, and the ECB which is included under Germany
Iran	IR
Iraq	IQ
Ireland	IE
Isle of Man	IM

Country/Grouping	Code
Israel	IL
Italy	IT
Jamaica	JM
Japan	JP
Jersey	JE
Jordan	JO
Kazakhstan	KZ
Kenya	KE
Kiribati	KIR
Kuwait	KWT
Kyrgyz Republic	KGZ
Laos	LAO
Latvia	LV
Lebanon	LB
Lesotho	LS
Liberia	LR
Libya	LY
Liechtenstein	LI
Lithuania	LT
Luxembourg	LU
Macau SAR	MO
Madagascar	MG
Malawi	MW
Malaysia	MY includes Labuan International Offshore Financial Centre
Maldives	MV
Mali	ML
Malta	MT
Marshall Islands	MH
Mauritania	MR
Mauritius	MU
Mexico	MX
Micronesia	FM
Moldova	MD
Mongolia	MN
Montenegro	ME
Morocco	MA
Mozambique	MZ
Myanmar	MM
Namibia	NA
Nauru	NR
Nepal	NP
Netherlands	NL

Country/Grouping	Code
Netherlands Antilles	AN — includes Bonaire, Curacao, Saba, St. Eustatius and St. Maarten
New Caledonia	NC
New Zealand	NZ includes Cook Islands, — Minor Islands, — Niue, Ross Dependency and Tokelau
Nicaragua	NI
Niger	NE
Nigeria	NG
North Korea	KP
North Macedonia	MK
Norway	NO — includes Bouvet Islands, Svalbard and Jan Mayen Islands
Official — Monetary Authorities	1D
Oman	OM
Pakistan	PK
Palau	PW
Palestinian Territory	PS
Panama	PA — includes Panama Canal Zone
Papua New Guinea	PG
Paraguay	PY
Peru	PE
Philippines	PH
Poland	PL
Portugal	PT includes the Azores — and Madeira
Qatar	QA
Residual Africa and Middle East	2W — includes Western Sahara
Residual Asia and Pacific	2O
Residual developed countries	2R
Residual Europe	2B
Residual Latin America — and Caribbean	2H

Country/Grouping	Code
Residual — offshore centres	2N
Romania	RO
Russia	RU
Rwanda	RW
Samoa	WS
San Marino	SM
Sao — Tome — and Principe	ST
Saudi Arabia	SA
Senegal	SN
Serbia	RS
Seychelles	SC
Sierra Leone	SL
Singapore	SG
Slovakia	SK
Slovenia	SI
Solomon Islands	SB
Somalia	SO
South Africa	ZA
South Korea	KR
South Sudan	SS
Spain	ES — includes Balearic Islands, Canary Islands and Ceuta and Melilla
Sri Lanka	LK
St. Helena	SH — includes Ascension, Gough and Tristan Da Cunha
St. Lucia	LC
St. Vincent	VC includes the Grenadines
Sudan	SD
Suriname	SR
Sweden	SE
Switzerland	CH includes Bank for International Settlements
Syria	SY
Taiwan, China	TW
Tajikistan	TJ
Tanzania	TZ
Thailand	TH
Timor Leste	TL
Togo	TG

Country/Grouping	Code
Tonga	TO
Trinidad and Tobago	TT
Tunisia	TN
Turkey	TR
Turkmenistan	TM
Turks and Caicos	TC
Tuvalu	TV
Uganda	UG
Ukraine	UA
Unallocated	5M
United Arab Emirates	AE
United Kingdom	GB — excludes Guernsey, Isle of Man and Jersey
United States	US — includes American Samoa, Guam, — Midway Islands, — Northern Mariana Islands, Puerto Rico, — US Virgin Islands and Wake Islands
Uruguay	UY
US Pacific Islands	PU — includes Carolines, Howland — and Baker, — Kingman Reef, Palmyra and Jarvis — and Johnston
Uzbekistan	UZ
Vanuatu	VU
Vatican	VA
Venezuela	VE
Vietnam	VN
Wallis and Futuna	WF
West Indies UK	1Z — includes Anguilla, Antigua and — Barbuda, British — Virgin Islands, Montserrat and St. Christopher/St. Kitts — Nevis
Yemen	YE
Zambia	ZM
Zimbabwe	ZW