



ANGUILLA FINANCIAL SERVICES COMMISSION

23 September 2025

CIRCULAR LETTER TO: INSURERS REGISTERED UNDER THE INSURANCE ACT,
R.S.A. C. I16

**SUBJECT: IFRS 17 REVISED DRAFT QUARTERLY RETURN AND DRAFT ANNUAL
RETURN FOR CONSULTATION**

Further to the previous circulated IFRS 17 Quarterly Return draft forms on 14 February 2023 and 22 March 2024, the Anguilla Financial Services Commission (the “Commission”) is re-circulating a further revised draft of the IFRS 17 Quarterly Return for comment.

Additionally, the Commission is launching its draft IFRS 17 Annual Return for consultation. Both the Quarterly and Annual draft forms contain an updated solvency calculation as well as revised statutory reserve and statutory deposit forms designed for compliance with IFRS 17 reporting.

Four forms are being circulated simultaneously as follows:

1. The IFRS 17 Quarterly Return which must be completed quarterly by all insurers operating in Anguilla. This workbook should contain information relating only to insurance business in Anguilla.
2. The IFRS 17 Quarterly Return – Consolidated, which must be completed by all insurers incorporated in Anguilla. The information reported within this form should be consolidated information based on the insurer’s worldwide operations.
3. The IFRS 17 Annual Return which must be completed quarterly by all insurers operating in Anguilla. This workbook should contain information relating only to insurance business in Anguilla.
4. The IFRS 17 Annual Return – Consolidated, which must be completed by all insurers incorporated in Anguilla. The information reported within this form should be consolidated information based on the insurer’s worldwide operations.

Upon implementation, Quarterly Returns will be due 20 working days following the end of each calendar quarter. Annual returns will be due within 4 months of the end of each calendar year.

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Circular Letter to Insurers re IFRS 17 Draft Quarterly Returns



Insurers should forward any questions and comments on the attached forms to amber.woodley@afsc.ai by **23 October 2025**.

Yours sincerely,

Tina Bryan
Director