



1723 Hollis Street, 4th. Flr.
 PO Box 2271
 Halifax, NS B3J 3C8

Bus: (902) 424-6331
 Fax: (902) 424-1298
 Email: fininst@gov.ns.ca

FINANCE
Office of Superintendent

**Annual Return – For General Premiums
 INSURANCE PREMIUMS TAX ACT**

To be filed under the provisions of the **Insurance Premiums Tax Act**, for the year ended December 31, (due March 1st)

Banks or Subsidiaries, for the year ended,

Name of Company _____

Address of Canadian Head Office _____

General Premiums \$

**Accident & Sickness
 Premiums \$**

Gross DIRECT premiums receivable from policyholders in Nova Scotia (Disregard reinsurance assumed or ceded)	1		2	
ADD: premiums receivable outside Nova Scotia with respect to residents of Nova Scotia	3		4	
ADD: Other premiums (provide detail below)	5		6	
DEDUCT: Dividends payable to policyholders	7		8	
TOTAL: General Premiums Add lines 1, 3, & 5 minus line 7 Accident & Sickness premiums Add lines 2, 4, & 6 minus 8	9		10	
Marine Insurance (See definition Sec. 3 (3) (for other than A & S companies)	11		12	
TAX PAYABLE General Premiums – 4% of Line 9 Accident & Sickness premiums – 3% of Line 10	13		14	
DEDUCT QUARTERLY AMOUNTS PAID (excluding penalties)	15		16	
BALANCE OF TAX PAYABLE General Line 13 (total) minus Line 15 Accident & Sickness Line 14 (total) minus Line 16	17		18	

If the result on lines 17 or 18 is **positive**, you have a balance owing. **Cheque is payable to NS Minister of Finance.**

If the result on lines 17 or 18 is **negative**, you have an overpayment. Select the option below if a refund is due.

Overpayment to be refunded.

IMPORTANT: A copy of your P&C-1 or P&C-2, page 67.10 must be included with this return. The above figures must agree with those reported in the Annual Statement to the Superintendent of Insurance, Nova Scotia. If there are differences, an explanation for the difference must be attached.

CERTIFICATION: I _____ hereby certify that the foregoing statement is true and correct and in accordance with the provisions of *The Insurance Premiums Tax Act*.

At _____
 Position

 Signature of Authorized Office (Type or Print)

 (Date)

 Title

Telephone No. _____ Fax No. _____ E-mail: _____