



# NATIONAL INSURANCE COMMISSION

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REF. NO: NAICOM/DI/ID-FRD/07/2020

Date: July 15, 2020

Letter to All Insurance Brokerage Companies

Déar Sir/Madam,

**RE: GUIDANCE ON IFRS 9 & 15 IMPLEMENTATION REQUIREMENTS AND ILLUSTRATIVE FINANCIAL REPORTING TEMPLATE FOR INSURANCE BROKERS IN NIGERIA**

The Guidance Note with Reference NO: NAICOM/DI/ID-FRD/07/2020 dated June 30, 2020 on the above subject and subsequent interactions between the Commission and Insurance Brokers on Tuesday, July 14, 2020 refers.

Find attached herewith the Revised Annual Regulatory Returns as well as Revised Bi-Annual Returns templates. Kindly note that the revision affected commission related schedules only, as all other information contained in the referenced guidance note remain extant.

You are hereby advised to be guided accordingly.

Yours faithfully,

*Barineka Thompson*

**Director, Inspectorate Directorate  
For: Commissioner for Insurance**

Encl: