



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 ending 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.

Reporting Standard HRS 112.3

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>, 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>	Means an <i>associate</i> as defined under Australian Accounting Standard <i>AASB 128 Investments in Associates and Joint Ventures</i> .

B

<i>Borrowing</i>	<p>The amount of outstanding funds that the entity is obligated to repay.</p> <p>Report this item in accordance with AASB 101.55 Common practice.</p>
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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.
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Comparable regulatory capital requirement	Means a comparable regulatory capital requirement as agreed with APRA.
Country code	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 .
Country of incorporation	Means the country in which the company is incorporated. The International Organization for Standardization's <i>International Standard ISO-3166 Country list</i> contains a list of applicable countries.
Creditors and accruals	Means creditors and accruals (including goods and services tax payable but not income tax payable).

D

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

E

Equities (direct)	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.
Equity method	The equity method 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	The exposure types are: <ul style="list-style-type: none"> • cash and cash equivalents; • interest rate investments (direct); • equities (direct); • property (direct);

	<ul style="list-style-type: none"> • <i>loans (direct);</i> • <i>indirect investments;</i> • <i>derivatives (assets);</i> • <i>other investments (direct);</i> • receivables; • reinsurance assets; • <i>other assets;</i> • <i>creditors and accruals;</i> • <i>borrowing;</i> • <i>derivatives (liabilities);</i> • <i>other liabilities;</i> • off-balance sheet assets; and • off-balance sheet liabilities.
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F

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

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

H

<i>Health benefits fund (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>	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. 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> .
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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.
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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

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

S

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

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

V

Value of investment net of goodwill and other intangibles	The value of investment net of goodwill and other intangibles 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: <ul style="list-style-type: none"> • total investments accounted for using equity method; and
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	<ul style="list-style-type: none"> 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, 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, 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, joint venture</i> or <i>associate</i> .
7	Country Of Incorporation	Applicable <i>country code</i>	Report the <i>country code</i> of the <i>country of incorporation</i> of the <i>subsidiary, joint venture</i> or <i>associate</i> . Report the country in which the <i>subsidiary, 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 a decimal, e.g. report 2% as 0.02.
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, joint venture</i> or <i>associate</i> assets as reported on its own balance sheet.
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.

	Name	Valid values	Description
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> .
16	Regulatory Capital Requirement For Related Party	Whole dollars	Report, where applicable, the <i>regulatory capital requirement for related party</i> that is any <i>subsidiary, joint venture</i> or <i>associate</i> . Where such capital requirements do not exist, this item should be reported as zero.

	Name	Valid values	Description
17	Adjustment For Regulatory Capital Requirement - Related Party	Derived calculation	This <i>adjustment for regulatory capital requirement - related party</i> is calculated automatically for any investment in <i>subsidiaries</i> , <i>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> .

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	Applicable <i>country code</i>	Report the <i>country code</i> of the <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>