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EIOPA XBRL Filing Rules
for Solvency II reporting

Ver 2.0.1 CANDIDATE RECOMMENDATION RELEASE

PLEASE NOTE THAT THIS DOCUMENT IS UNDER REVISION AND SUBJECT TO CHANGE. FINAL VERSION FOR THE SOLVENCY II REPORTING IS EXPECTED BY 21 OCTOBER

INDEX

I Modification history

Date	Main change description
06/03/2015	Version prepared for NCA review.
16/03/2015	Version prepared for public review.
10/04/2015	Final version for preparatory. Rules: 1.7.(b), S.2.18.(c), S.2.7.(b), III.11, III.12, S.2.8, S.19, S.20 have been updated with significant changes. Other minor changes have been completed.
30/04/2015	Rule S.2.8.(c) and S.2.18.(c) have been updated with significant changes. Other minor changes have been completed.
08/05/2015	• Updated wording for rules S.2.18.(c) and S.2.18.(e). • S.2.8.(c) includes a new example for SC scheme. S.1.10.(a) "mandatory" case removed for clarity as all rules are mandatory for Preparatory. • Added a new section VI for Enumerated Metrics.
02/07/2015	• Updated for full Solvency II reporting First Public Draft Version. • II.2. Application – added section discouraging changes of rules severity by NCAs • S.1.5.(a) – correction of canonical namespace prefix for schemaRef and linkbaseRef from xbrli: to link: • S.1.5.(b) removed - redundant, already included in S.1.5.(a) • S.1.6.(c) removed – additional sentence included in S.1.7.(a) and rule covered by taxonomy value assertions • S.1.6.(d) removed - filing indicator elements (similarly to taxonomy metrics) are linked to an empty dimension closed hypercube prohibiting any content in segment and scenario elements • S.1.9 – XBRL Extensible Enumerations included in the list of specifications • S.1.10.(b) – clarification on wording • S.2.8.(a) – pre-LEI removed • S.2.8.(c) – included a sentence allowing specific national code scheme only when LEI is not available • 3.1 – reworded to allow and define the rules for multicurrency reporting • S.2.16.(a) and S.2.16.(b) merged into S.2.16 • S.2.18.(c) – includes a table describing requirement for monetary amount representation and precision based on its appearance in specified templates

	• S.2.18.(f) – rule removed
	• S.2.15 – rule added
	• 3.5 – clarification added on application of a default namespace prefix
	• IV Guidelines – section on "Instance document naming convention" removed (as duplicated from rule S.1.1.(a).
	• V and VI – crossed out; to be updated for final package
24/07/2015	• 1.6.(a) and 1.6.(b) – added text to impose that filing indicators elements are in a tuple
	• S.1.7.(a) – rule removes, check included in the XBRL taxonomy assertions
	• 1.7.1 – rule clarified for data points shared between templates
	• S.2.8.(a) – updated for identifiers required for full scope Solvency II reporting
	• S.2.18.(c) – corrected inconsistent requirement for @decimals in text and table
	• S.2.18.(e) – changed from pure to percentage item type for percentage/ratio metrics following the change in the DPM and XBRL taxonomy
	• S.2.7.(b) – changed from MUST to SHOULD
	• sections V.1 and V.2 updated for full scope Solvency II
	• section VI. Enumerated metrics removed as not applicable for full scope Solvency II (all requirements are defined in the taxonomy and ITS)
	• corrections and clarifications in VII. Explanatory notes
28/09/2015	• Update of the section V Codes and types of codes for Solvency II
	• Modification of S.2.8.(c) to include a missing "s" in the subdomain standard**s**.iso.org, blackguard compatibility without s should be provided
	• Removal the rule S.1.10 (b) and including it in the introduction
	• Inclusion of the new should rule S.23

II Introduction

This document describes the filing rules applicable to remittance of XBRL instance documents for Solvency II Pillar 3 reporting.

The aim of this document is to:

- define rules that limit the flexibility of XBRL in the construction of XBRL instance documents (N.B. these are in addition to rules defined in the XBRL specifications and EIOPA Solvency II XBRL Taxonomy),
- provide additional guidelines related to the filing of data in general or specific cases.

The DPM and taxonomy documents does not address ALL the rules that are defined in the Solvency II information requirements. In particular it is assumed that all reported concepts must comply with the business requirements as specified in the applicable material published by EIOPA, European Comission or other Public Authorities. This includes those business rules not implemented in the XBRL taxonomy or explicity checked by the IT tools[1].

II.1 Abbreviations

EIOPA	European Insurance and Occupational Pensions Authority
CEN	European Committee for Standardization (CEN, French: Comité Européen de Normalisation)
NCAs	National Competent Authorities
EBA	European Banking Authority
W3C	World Wide Web Consortium
XBRL	eXtensible Business Reporting Language
XML	eXtensible Markup Language

II.2 Application

The rules and guidelines defined in this document apply primarily to the Solvency II XBRL Taxonomy information Level 2 (NCAs to EIOPA) submission process. NCAs may implement them as part of their Level 1 (Insurance and Reinsurance Undertakings to NCAs) data remittance.

In order to ensure a consistent implementation of European regulatory and supervisory frameworks, reduce the burden for the reporting entities and improve the efficiency of supervision of financial institutions across Europe, **EIOPA strongly requests National Competent Authorities to not change the severity of the common European Filing Rules**.

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[1] For example, an ISIN code must the correct one for the reported intrument. Whether it is or is not validated by the validations rules in the XBRL taxonomy.

II.3 Relation to other work and numbering of rules

For harmonisation of reporting between NCAs and the supervisory bodies at the EU level, the rules defined in this document were based on EBA XBRL Filing Rules which in turn are derived from the recommendations of the CEN Workshop Agreement on European filing rules developed by the CEN WS/XBRL project (http://cen.eurofiling.info/).

EIOPA has organised these rules differently (by topic) to those found in the CEN and EBA deliverables, as well as reworded them for consistency. The text of the rules is deliberately kept short but at the same time it shall be clear and self-explanatory to those with sufficient knowledge of XBRL. To improve understanding and readability of the rules, some explanatory information and supporting examples are provided in the annex to this document. To facilitate reconciliation and implementation, **identification of rules follow the CEN/EBA numbers / codes where applicable**. **For this reason, the numbering scheme is not sequential** and allows the sharing of codes with the existing CEN and EBA deliverables. For example if we look at the rule "1.6.(a) – Filing indicators" - 1.6.(a) refers to the CEN/EBA number / code.

II.4 Use of language

Rules identified as "MUST" in their definition need to be followed. Instance documents breaking any of these rules will be considered invalid and hence rejected.

Rules identified as "SHOULD" imply preference or best practice and a degree of tolerance, following the principle of "comply or explain". The rule should be respected unless there are good reasons not to do so. Failure to follow the rule will in general not result in rejection of an instance document.

Rules identified as "MAY" imply permission and describe actions that can be taken or constructs that can be used. Utilising these options will not result in rejection of an instance document.

III Filing rules

III.1 Filing name

S.1.1.(a) – XBRL instance document file extension

An instance document file MUST use the .xbrl extension, in lowercase.

EIOPA does not define any specific file naming convention for an instance document. However, naming conventions for Level 1 reporting MAY be defined by the NCAs.

III.2 Referring to the Taxonomy

S.1.5.(a) – Taxonomy entry point selection

An instance document MUST reference only one entry point schema file ("module"), with the full absolute URL, as specified in the relevant EIOPA Solvency II XBRL Taxonomy and be applicable[2] for the reference date of the instance document.

Technical note: this rule implies that the reference is only made using one link:schemaRef element and use of link:linkbaseRef is disallowed.

2.1 – Prohibition of @xml:base

@xml:base attribute MUST NOT appear in an instance document.

III.3 Filing indicators

1.6.(a) – Positive filing indicators

An instance document MUST include appropriate positive (i.e. in a find:fIndicators tuple, and either with @find:filed="true" or without @find:filed attribute) filing indicator elements to express which reporting units ("templates") are intended to be reported.

1.6.(b) – Negative filing indicators

An instance document MAY include appropriate negative (i.e. in a find:fIndicators tuple, with @find:filed="false") filing indicator elements indicating reporting units which are intended NOT to be reported in the instance document.

1.6.1 – Multiple filing indicators for the same reporting unit

An instance document MUST contain only one filing indicator element for a given reporting unit ("template").

1.6.2 – Filing indicators in several tuples

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[2] Please note that this does not imply that the reference date should be before or after the entry point release date (appearing in the URL). It just means the adequate entry point of taxonomy/ies exist in production for this reference date.

All filing indicator elements SHOULD be reported in a single tuple before the business facts in the instance document[3].

1.7.(b) – Implication of no facts for an indicated template

An instance document MUST NOT include positive filing indicator elements indicating a reporting unit ("template") as filed (i.e. @find:filed="true", or no @find:filed attribute) for reporting units which are NOT intended to be reported in the instance.

1.7.1 – No facts for non-indicated templates

An instance document MUST NOT include business facts which are not contained in any of the reporting units ("templates") that are indicated by the filing indicator elements as reported (unless these facts appear also in another template that is marked as reported by means of filing indicators).

III.4   Completeness of the instance

S.1.12.(b) – Instance document as a full report in a single file

An instance document MUST represent a complete and full report as a single file.

1.12 – Completeness of the instance

If an amendment to data in a report is required, the instance document MUST contain the full report including the amended data. No content/values from previous instance documents may be assumed.

III.5   Valid XML, XBRL and according to the defined business rules

S.1.9 – Valid XML-XBRL

An instance document MUST be XBRL 2.1, XBRL Dimensions 1.0 and XBRL Extensible Enumerations 1.0 valid as well as compliant with the prevailing XML recommendations.

S.1.10.(a) – Valid according to business rules implemented in the taxonomy

An instance document MUST be valid with regards to the validation rules as defined in the taxonomy (using XBRL Formula assertions) and discoverable from the referenced entry point schema file ("module"), with the exception of any validation rules indicated as deactivated to comply with in material published by EIOPA[4].

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[3] It is EIOPA's strong preference and recommendation this rule is obeyed. However the rule has been relaxed as EIOPA have taken in to consideration the implementation by software solutions in the market that may create XBRL instance documents in a template by template order, e.g. for streaming.

[4] Please see Taxonomical business validations in https://eiopa.europa.eu/regulation-supervision/insurance/reporting-format

III.6   Reporting entity

S.2.8.(a) – Identification of the reporting entity: identifier

The application of the LEI and the specific codes MUST be aligned with the EIOPA's Public ITS[5] and use of LEI[6] following order of priority: (1) Legal Entity Identifier (LEI), (2) Specific code used in the local market, attributed by supervisory authority.

S.2.8.(b) – Identification of the reporting entity: register

The entity identifier MUST be registered for the reporting entity with EIOPA by the NCA prior to remittance, otherwise the report will be rejected by EIOPA.

S.2.8.(c) – Identification of the reporting entity: pattern for scheme and code

The @scheme attribute of an identifier element of a context MUST be:

– for the LEI[7]: "http://standards.iso.org/iso/17442"[8] or the string "LEI", e.g.:

    <identifier scheme="http://standards.iso.org/iso/17442">969500X1Y8G7LA4DYS04</identifier>

or

    <identifier scheme="LEI">969500X1Y8G7LA4DYS04</identifier>

– for specific national codes scheme URL defined by the National Competent Authority or the string "SC".

    <identifier scheme="http://www.NCA_SC_Example.xx/something">88888</identifier>

or

    <identifier scheme="SC">88888</identifier>

Reporting entities must always use their LEI unless it is not available in which case a specific national codes scheme must be applied.

2.9 – One reporter

The same pair of scheme and identifier MUST be used on all contexts in an instance document.

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[5]   https://eiopa.europa.eu/Pages/Guidelines/Guidelines-on-the-use-of-the-Legal-Entity-Identifier.aspx

[6] See previous footnote.

[7] http://standard.iso.org (note standards) will still be accepted   for backwards compatibility reasons however producers of instance documents are encouraged to switch as quickly as possible to producing the correct form

[8] as for taxonomies for Banking supervision in the Europeans System of Financial Supervision

III.7   Reporting period

2.13 – XBRL period consistency

All periods declared in the XBRL contexts of an instance document (elements xbrli:xbrl/xbrli:context/xbrli:period/xbrli:instant) MUST refer to the same reference date.

2.10 – xbrli:xbrl/xbrli:context/xbrli:period/xbrli:instant

All instant period date elements MUST be valid against the XML Schema date data type, and reported without a time zone.

III.8   Reporting unit of measure

3.1 – One explicit currency

An instance document MUST express all monetary facts using a single reporting currency, unless they are explicitly defined to be reported in the original currency.

Such facts are associated to the member "Expressed in currency of denomination (not converted to reporting currency)" of the dimension "Currency Conversion Approach"[9].

These facts must also be associated to the member of the "Original/exposure currency" dimension having the same value as their xbrli:unit element.

3.2.(a) – Non-monetary numeric units

An instance document MUST express non-monetary numeric facts using the "xbrli:pure" unit, a unit element with a single measure element as its only child.

III.9   Fact values and data accuracy

S.2.19 – No nil facts

Any reported fact MUST have a value.

Technical note: this rule implies that use of @xsi:nil is prohibited.

2.20 - @xml:lang

A textual fact MAY be provided with language information (using @xml:lang).

S.2.16. – Duplicated and inconsistent facts

An instance document MUST NOT contain any duplicated (identical with respect to all business properties) and inconsistent (identical for all business properties apart from value, data precision or language) business facts.

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[9] Templates in Solvency II DPM and XBRL taxonomy 2.0 that could be reported in different currency than the reporting currency are S.16.01 and S.19.01.

2.18.(a) – @decimals / 2.17 – @precision

Precision of facts MUST be expressed using the @decimals attribute.

Technical note: this rule implies that use of @precision attribute is prohibited.

3.3 – Decimal representation

A numeric fact MUST be expressed in the specified unit without any change of scale.

2.18.(b) – No truncation or rounding

There SHOULD be no truncation, rounding or any change in the original fact value, which should be reported as known.

3.2.(b) – Non-monetary numeric units

A fact representing rates, percentages or ratios MUST be reported using decimal notation rather than in percentages (e.g. 9.31% must be reported as 0.0931).

S.2.18.(c) – Representation and @decimal for monetary facts

Monetary facts MUST be reported as expressed in the table below with the @decimals attribute and the expression of decimals in the figures[10] (unless they are insignificant zeros i.e. "0" digits after the decimal point, e.g. '14.10' may be represented as '14.1', '20.00' as '20')

ITS Text	Reported figure (absolute amounts)	Value of @decimals attribute
a. in templates S.06.02, SE.06.02, S.08.01, S.08.02,S.11.01 and E.01.01, data points with the data type 'monetary' shall be expressed in units with at least two decimals	Any	@decimals >= 2
b. in all other templates, data points with the data type 'monetary' shall be expressed in units with 0 or more decimals;	>100 000 000	@decimals >= -4
	≥1 000 000 and < 100 000 000	@decimals >= -3
	≥1 000 and <1 000 000	@decimals >= -2
	≥ 0 and <1000	@decimals >= -1

The "INF" value may be used for @decimals in all cases (meaning the value is exactly as expressed (no precision interval).

S.2.18.(d) – @decimal for integer facts

Integer facts MUST be reported with @decimals = 0 or "INF".

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[10] For more information about that please see http://faq.eurofiling.info/decimals/

S.2.18.(e) – Representation and @decimal for other numeric facts

Ratios and percentages (percentage item type facts) MUST be reported with at least four decimals (four digits after decimal point) unless they are insignificant zeros (i.e. "0" digits after the decimal point) and @decimals >= 4. Other numeric facts (different than monetary, integer, ratios and percentages, e.g. decimal item type) MUST be reported with appropriate precision.

III.10   Rules for XML and XBRL technical artefacts

1.4 – Character encoding of XBRL instance documents

An instance document MUST use "UTF-8" encoding.

S.2.6 – xbrli:xbrl/xbrli:context/@id

Semantics SHOULD NOT be conveyed in the xbrli:context/@id attribute and its length SHOULD be kept short.

2.7 – Unused xbrli:xbrl/xbrli:context / 2.22 – Unused xbrli:xbrl/xbrli:unit

Unused xbrli:context or xbrli:unit elements MUST NOT be present in the instance.

S.2.7.(b) – Duplicated of xbrli:xbrl/xbrli:context / 2.21 – Duplicates of xbrli:xbrl/xbrli:unit

An instance document SHOULD NOT contain duplicated contexts or units, unless required for technical reasons, e.g. to support XBRL streaming[11].

S.2.15 - xbrli:xbrl/xbrli:context/xbrli:scenario

If an xbrli:scenario element appears in a xbrli:context, then its children MUST only be one or more xbrldi:explicitMember and/or xbrldi:typedMember elements (it MUST NOT contain any other content).

3.4 – Unused namespace prefixes

Any namespace prefixes that are not used SHOULD not be declared.

3.5 – Re-use of canonical namespace prefixes

Any namespace prefixes declared in instance documents SHOULD mirror the namespace prefixes as defined by their schema author(s). This does not preclude the use of the default namespace prefix.

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[11]   http://specifications.xbrl.org/work-product-index-streaming-extensions-streaming-extensions-1.0.html

III.11   Other content of XBRL instance document

2.5 – XML comment and documentation

All relevant business data MUST only be contained in contexts, units, schemaRef and facts.

S.2.23 – Information about the software

Identification of the software solution (e.g. vendor or developer company name, tool brand, version, etc) used for production of the XBRL instance documenbt SHOULD be included in the comment, preferably placed on the top of the file after the XML version and encoding declaration.

For example:

```
<?xml version="1.0" encoding="utf-8"?>
<!--
Generated by EIOPA T4U at 2015-09-15T16:53:43+02:00
(c) 2015 EIOPA European Insurance and Occupational Pensions Authority
T4U Version 2015.8.28.0
-->
```

S.19 – Footnotes

Footnotes SHOULD NOT be used for any XBRL elements unless allowed by the NCA on Level 1 reporting. Content of footnotes will be ignored by EIOPA.

III.12   Other relevant information for the XBRL instance document

S.20 – Instance MUST take into account other related technical documentation

An instance document MUST take into account the "List of known issues" and "Taxonomical Business Validations" published and updated regularly on the EIOPA website[12].

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[12] https://eiopa.europa.eu/regulation-supervision/insurance/reporting-format

IV Guidelines

Treatment of unreported facts

Unreported numeric facts are treated as zero when they appear in any template listed in the filing indicator elements of the instance document. Otherwise they are treated as unknown.

Nil typed dimension domains

When the definition of a data point includes a typed dimension but this typed dimension is not needed to describe a fact corresponding to this data point (e.g. in case of non-key columns in open tables) then its typed domain value in the instance document is nil (i.e. no value and @xsi:nil="true"), e.g.

```
<s2c_typ:ID xsi:nil="true"/>
```

or

```
<s2c_typ:ID xsi:nil="true"></s2c_typ:ID>
```

V Codes and Type of Codes

V.1 LEI and other entity codes

For identification of an entity based on the "code" and "type of code" predefined pattern (one of the following) MUST be used following the examples below:

1. LEI/{code}, e.g. "LEI/969500X1Y8G7LA4DYS04",
2. SC/{code} for specific code e.g. "SC/979500X1Y9G7LA4DYS04",
9. None[13].

Please note that the taxonomy follows an approach where "code" and "type of code" of an entity is merged in the definition of a unique identifier. Table below identified such cases.

Business table groups	Variant	Table	"Code" and "Type of code"		Item must be reported	Avaible options if reported	Modelling approach		Label of artefact used in modelling
			RC code	Label of row/column					
S.01.02	.01	S.01.02.(variant).01	R0020	Undertaking identification code	Yes	LEI/{Code} SC/{Code}	Metric		Metric: String|TS/Undertaking identification code
S.01.02	.04	S.01.02.(variant).01	R0020	Group identification code	Yes	LEI/{Code} SC/{Code}	Metric		Metric: String|TS/Undertaking identification code
S.01.02	.07	S.01.02.(variant).01	R0050	Identification code of third country branch	Yes	LEI/{Code} SC/{Code}	Metric		Metric: String|TS/Branch identification code
S.01.03	.04	S.01.03.(variant).01	C0020	Identification code of the undertaking	Yes	LEI/{Code} SC/{Code}	Typed dimension		CE: Identification code of entity
S.03.02	.01; .04	S.03.02.(variant).01	C0030	Code of provider of guarantee	Yes	LEI/{Code} None	Metric		Metric: String|OB/Unlimited guarantees and letters of credit received|TS/Code of provider of

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[13] „None" should be reported in scenario when LEI code is expected but was not attributed to an undertaking. It is not equivalent of „Not applicable" as it has a certain meaning.

								guarantee
S.03.03	.01; 04	S.03.03.(variant).01	C0030	Code of receiver of guarantee	Yes	LEI/{Code} None	Metric		Metric: String|OB/Unlimited guarantees and letters of credit given|TS/Code of receiver of guarantee
S.06.02	.01; 04; 07	S.06.02.(variant).02	C0210	Issuer Code	No	LEI/{Code} None	Metric		Metric: String|TS/Issuer code
S.06.02	.04	S.06.02.(variant).01	C0020	Identification code of the undertaking	No	LEI/{Code} SC/{Code}	Typed dimension		CE: Identification code of entity
S.06.02	.01; 04; 07	S.06.02.(variant).02	C0250	Issuer Group Code	No	LEI/{Code} None	Metric		Metric: String|TS/Issuer group code
SE.06.02	.16; 18	SE.06.02.(variant).02	C0210	Issuer Code	No	LEI/{Code} None	Metric		Metric: String|TS/Issuer code
SE.06.02	.16; 18	SE.06.02.(variant).02	C0250	Issuer Group Code	No	LEI/{Code} None	Metric		Metric: String|TS/Issuer group code
S.07.01	.04	S.07.01.(variant).01	C0020	Identification code of the undertaking	No	LEI/{Code} SC/{Code}	Typed dimension		CE: Identification code of entity
S.08.01	.04	S.08.01.(variant).01	C0020	Identification code of the undertaking	No	LEI/{Code} SC/{Code}	Typed dimension		CE: Identification code of entity
S.08.01	.01; 04	S.08.01.(variant).02	C0270	Counterparty Code	No	LEI/{Code} None	Metric		Metric: String|TS/Counterparty code
S.08.01	.01; 04	S.08.01.(variant).02	C0340	Counterparty Group Code	No	LEI/{Code} None	Metric		Metric: String | TS/Counterparty group code
S.08.02	.01; 04	S.08.02.(variant).02	C0250	Counterparty Code	No	LEI/{Code} None	Metric		Metric: String|TS/Counterparty code
S.08.02	.01; 04	S.08.02.(variant).02	C0280	Counterparty group code	No	LEI/{Code} None	Metric		Metric: String|TS/Counterparty group code
S.08.02	.04	S.08.02.(variant).01	C0020	Identification code of the undertaking	No	LEI/{Code} SC/{Code}	Typed dimension		CE: Identification code of entity
S.09.01	.04	S.09.01.(variant).01	C0020	Identification code of the undertaking	No	LEI/{Code} SC/{Code}	Typed dimension		CE: Identification code of entity
S.10.01	.01; 04	S.10.01.(variant).01	C0080	Counterparty code	Yes	LEI/{Code} None	Metric		Metric: String|TS/Counterparty code
S.10.01	.04	S.10.01.(variant).01	C0020	Identification code of the undertaking	No	LEI/{Code} SC/{Code}	Typed dimension		CE: Identification code of entity

S.11.01	.01; .04	S.11.01.(variant).02	C0170	Issuer Code	No	LEI/{Code} None	Metric		Metric: String|TS/Issuer code
S.11.01	.01; .04	S.11.01.(variant).02	C0210	Issuer Group Code	No	LEI/{Code} None	Metric		Metric: String|TS/Issuer group code
S.11.01	.04	S.11.01.(variant).01	C0020	Identification code of the undertaking	No	LEI/{Code} SC/{Code}	Typed dimension		CE: Identification code of entity
S.15.01	.04	S.15.01.(variant).01	C0020	Identification code of the undertaking	Yes	LEI/{Code} SC/{Code}	Typed dimension		CE: Identification code of entity
S.15.02	.04	S.15.02.(variant).01	C0020	Identification code of the undertaking	Yes	LEI/{Code} SC/{Code}	Typed dimension		CE: Identification code of entity
S.26.02	.01; 04	S.26.02.(variant).01	C0030	Code of single name exposure	Yes	LEI/{Code} None	Metric		Metric: String|II/Standard formula|TS/Single name exposure code
S.30.02	.01	S.30.02.(variant).01	C0050	Code reinsurer	Yes	LEI/{Code} SC/{Code}	Typed dimension		RF: Code reinsurer
		S.30.02.(variant).02	C0180	Code reinsurer	Yes	LEI/{Code} SC/{Code}	Typed dimension		RF: Code reinsurer
		S.30.02.(variant).03	C0280	Code reinsurer	Yes	LEI/{Code} SC/{Code}	Typed dimension		RF: Code reinsurer
		S.30.02.(variant).01	C0070	Code broker	Yes	LEI/{Code} SC/{Code}	Typed dimension		CA: Code broker
		S.30.02.(variant).02	C0200	Code broker	Yes	LEI/{Code} SC/{Code}	Typed dimension		CA: Code broker
		S.30.02.(variant).03	C0370	Code broker	Yes	LEI/{Code} SC/{Code}	Typed dimension		CA: Code broker
S.30.04	.01	S.30.04.(variant).01	C0050	Code reinsurer	Yes	LEI/{Code} SC/{Code}	Typed dimension		RF: Code reinsurer
		S.30.04.(variant).02	C0180	Code reinsurer	Yes	LEI/{Code} SC/{Code}	Typed dimension		RF: Code reinsurer
		S.30.04.(variant).01	C0070	Code broker	Yes	LEI/{Code} SC/{Code}	Typed dimension		CA: Code broker
		S.30.04.(variant).03	C0270	Code broker	Yes	LEI/{Code} SC/{Code}	Typed dimension		CA: Code broker
		S.30.04.(variant).01	C0140	Code collateral provider (if applicable)	No	LEI/{Code} None	Typed dimension		CV: Code collateral/guarantee provider

		S.30.04.(variant).04	C0300	Code collateral provider (if applicable)	No	LEI/{Code} None	Typed dimension		CV: Code collateral/guarantee provider
S.31.01	.01; 04	S.31.01.(variant).01	C0040	Code reinsurer	Yes	LEI/{Code} SC/{Code}	Typed dimension		RF: Code reinsurer
		S.31.01.(variant).02	C0160	Code reinsurer	Yes	LEI/{Code} SC/{Code}	Typed dimension		RF: Code reinsurer
S.31.01	.04	S.31.01.(variant).01	C0020	Identification code of the undertaking	Yes	LEI/{Code} SC/{Code}	Typed dimension		CE: Identification code of entity
S.31.02	.01; 04	S.31.02.(variant).01	C0030	Internal code of SPV	Yes	LEI/{Code} SC/{Code}	Typed dimension		OV: Code of SPV
S.31.02	.01; 04	S.31.02.(variant).02	C0200	Internal code of SPV	Yes	LEI/{Code} SC/{Code}	Typed dimension		OV: Code of SPV
S.31.02	.04	S.31.02.(variant).01	C0020	Identification code of the undertaking	Yes	LEI/{Code} SC/{Code}	Typed dimension		CE: Identification code of entity
S.32.01	.04	S.32.01.(variant).01	C0020	Identification code of the undertaking	Yes	LEI/{Code} SC/{Code}	Typed dimension		CE: Identification code of entity
S.33.01	.04	S.33.01.(variant).01	C0020	Identification code of the undertaking	Yes	LEI/{Code} SC/{Code}	Typed dimension		CE: Identification code of entity
S.34.01	.04	S.34.01.(variant).01	C0020	Identification code of the undertaking	Yes	LEI/{Code} SC/{Code}	Typed dimension		CE: Identification code of entity
S.35.01	.04	S.35.01.(variant).01	C0020	Identification code of the undertaking	Yes	LEI/{Code} SC/{Code}	Typed dimension		CE: Identification code of entity
S.36.01	.01	S.36.01.(variant).01	C0030	Identification code for investor/ lender	Yes	LEI/{Code} SC/{Code}	Typed dimension		IX: Identification code of investor/buyer/transferee/payer/reinsured/beneficiary
S.36.01	.01	S.36.01.(variant).01	C0060	Identification code for issuer / borrower	Yes	LEI/{Code} SC/{Code}	Typed dimension		ZS: Identification code of issuer/seller/transferor/receiver/reinsurer/provider
S.36.02	.01	S.36.02.(variant).01	C0030	Identification code of investor / buyer	Yes	LEI/{Code} SC/{Code}	Typed dimension		IX: Identification code of investor/buyer/transferee/payer/reinsured/beneficiary
S.36.02	.01	S.36.02.(variant).01	C0060	Identification code of the issuer / seller	Yes	LEI/{Code} SC/{Code}	Typed dimension		ZS: Identification code of issuer/seller/tran

								sferor/receiver/reinsurer/provider
S.36.03	.01	S.36.03.(variant).01	C0030	Identification code of cedent	Yes	LEI/{Code} SC/{Code}	Typed dimension		IX: Identification code of investor/buyer/transferee/payer/reinsured/beneficiary
S.36.03	.01	S.36.03.(variant).01	C0060	Identification code of reinsurer	Yes	LEI/{Code} SC/{Code}	Typed dimension		ZS: Identification code of issuer/seller/transferor/receiver/reinsurer/provider
S.36.04	.01	S.36.04.(variant).01	C0030	Identification code of the Investor/ Buyer/ Beneficiary	Yes	LEI/{Code} SC/{Code}	Typed dimension		IX: Identification code of investor/buyer/transferee/payer/reinsured/beneficiary
S.36.04	.01	S.36.04.(variant).01	C0060	Identification code of the Issuer/ Seller/ Provider	Yes	LEI/{Code} SC/{Code}	Typed dimension		ZS: Identification code of issuer/seller/transferor/receiver/reinsurer/provider
S.37.01	.04	S.37.01.(variant).01	C0020	Identification code of the counterparty of the Group	Yes	LEI/{Code} None	Typed dimension		GO: Counterparty Group ID
S.37.01	.04	S.37.01.(variant).01	C0120	Identification code of the group entity	Yes	LEI/{Code} SC/{Code}	Typed dimension		CE: Identification code of entity
SPV.01.02	.20	SPV.01.02.(variant).01	R0020	Identification code	Yes	LEI/{Code} SC/{Code}	Metric		Metric: String | TS/Code of SPV
SPV.03.01	.20	SPV.03.01.(variant).02	C0050	Cedant code	Yes	LEI/{Code} SC/{Code}	Metric		Metric: String | TS/Cedant code

N.B.: The special cases for entity codes

For non-EEA undertakings and non-regulated undertakings within the group, identification code will be provided by the group according to one of two predefined patterns:

- SC/LEI/{Parent_LEI_code}/{ISO 3166-1 alpha-2 code of the country of the undertaking}/{5 digits}, for example: SC/LEI/969500X1Y8G7LA4DYS04/PL/12345,

- SC/SC/{Parent_SC_code}/{ISO 3166-1 alpha-2 code of the country of the undertaking}/{5 digits}, for example SC/SC/979500X1Y9G7LA4DYS04/SK/67890.

V.2 ISIN and other instrument codes

For identification of an instrument based on "code" and "type of code" predefined pattern (one of the following) MUST be used:

1. ISIN/{code} for ISO 6166 ISIN code,

2. CUSIP/{code} for The Committee on Uniform Securities Identification Procedures numbers assigned by the CUSIP Service Bureau for U.S. and Canadian companies,

3. SEDOL/{code} for Stock Exchange Daily Official List for the London Stock Exchange,

4. WKN/{code} for Wertpapier Kenn-Number,

5. BT/{code} for Bloomberg Ticker,

6. BBGID/{code} for Bloomberg Global ID,

7. RIC/{code} for Reuters instrument code,

8. FIGI/{code} for Financial Instrument Global Identifier,

9. OCANNA/{code} for other code by members of the Association of National Numbering Agencies,

99. CAU/{code} for code attributed by the undertaking.

Only the prefixes listed above MUST be used, for example: "ISIN/US5949181045".

URLs MUST NOT be used as prefixes. For example the following MUST NOT be used:

"http://standards.iso.org/iso/6166:US5949181045".

Instrument code MUST use the following priority:

- ISO 6166 code of ISIN when available (ISIN),

- Other recognised codes (CUSIP, SEDOL, WKN, BT, BBGID, RIC, FIGI, OCANNA)

- Code attributed by the undertaking (CAU), must be used as the default option when none of the options above are available. This code must be unique and kept consistent over time.

The taxonomy follows an approach where "code" and "type of code" of an instrument is merged in the definition of a unique identifier. Table below identifies such cases.

Business table groups	Variant	Table	"Code" and "Type of code"		Item must be reported		Modelling approach	Label of artefact used in modelling
			RC code	Label of row/column				
S.02.03	.07	S.02.03.(variant).02	C0020	Code of encumbered assets	Yes		Typed dimension	UI: URI
S.06.02	.01; 04; 07	S.06.02.(variant).01	C0040	Asset ID Code	Yes		Typed dimension	UI: URI
		S.06.02.(variant).02	C0040	Asset ID Code	Yes		Typed dimension	UI: URI
SE.06.02	.16; 18	S.06.02.(v	C0040	Asset ID Code	Yes		Typed	UI: URI

		ariant).01					dimension
		S.06.02.(variant).02	C0040	Asset ID Code	Yes		Typed dimension	UI: URI
S.06.03	.01; .04	S.06.03.(variant).01	C0010	Collective Investments Undertaking ID Code	Yes		Typed dimension	UI: URI
S.07.01	.01; .04	S.07.01.(variant).01	C0040	Asset ID Code	Yes		Typed dimension	UI: URI
S.08.01	.01; 04	S.08.01.(variant).01	C0040	Derivative ID Code	Yes		Typed dimension	UI: URI
		S.08.01.(variant).02	C0040	Derivative ID Code	Yes		Typed dimension	UI: URI
S.08.01	.01; 04	S.08.01.(variant).01	C0090	Instrument underlying the derivative	No		Typed dimension	IW: Code of underlying derivative
S.08.02	.01; 04	S.08.02.(variant).01	C0040	Derivative ID Code	Yes		Typed dimension	UI: URI
		S.08.02.(variant).02	C0040	Derivative ID Code	Yes		Typed dimension	UI: URI
		S.08.02.(variant).01	C0090	Instrument underlying the derivative	No		Typed dimension	IW: Code of underlying derivative
S.11.01	.01; 04	S.11.01.(variant).01	C0040	Asset ID Code	Yes		Typed dimension	UI: URI
		S.11.01.(variant).02	C0040	Asset ID Code	Yes		Typed dimension	UI: URI
S.24.01	.01	S.24.01.(variant).01	C0020	Asset ID Code	Yes		Typed dimension	UI: URI
		S.24.01.(variant).02	C0090	Asset ID Code	Yes		Typed dimension	UI: URI
		S.24.01.(variant).05	C0240	Asset ID Code	Yes		Typed dimension	UI: URI
		S.24.01.(variant).06	C0310	Asset ID Code	Yes		Typed dimension	UI: URI
		S.24.01.(variant).07	C0380	Asset ID Code	Yes		Typed dimension	UI: URI
		S.24.01.(variant).08	C0450	Asset ID Code	Yes		Typed dimension	UI: URI
		S.24.01.(variant).09	C0520	Asset ID Code	Yes		Typed dimension	UI: URI
S.31.02	.01; 04	S.31.02.(variant).01	C0040	ID Code of SPV Notes or other financing mechanism issued	Yes		Typed dimension	UI: URI
S.36.01	.01	S.36.01.(variant).01	C0080	ID code of the instrument	Yes		Typed dimension	UI: URI
S.36.02	.01	S.36.02.(variant).01	C0080	ID code of the instrument	Yes		Typed dimension	UI: URI
S.37.01	.04	S.37.01.(variant).01	C0060	Identification code of the exposure	No		Typed dimension	UI: URI

N.B.: A special case of the same code with two currencies

If the patterns provided do not assure uniqueness of the instrument code (i.e. for cases where instruments share the same code on different markets but are quoted in different currencies) the filer must extend the pattern based using the CAU code. In such a scenario it is necessary to specify the underlying code type and the rationale for extending it. For example if the ISIN code doesn't differentiate between the instrument quoted in EUR and USD the pattern should reflect it: CAU/ISIN/{code+EUR} and CAU/ISIN/{code+USD} respectively. Please note that all symbols "/" and "+" must be part of the code, for example "CAU/ISIN/UK1234567890+USD".

VI Enumerated metrics

This section is no longer applicable to full Solvency II. Aall necessary information is reflected in the DPM, XBRL taxonomy and the business logs.

VII Explanatory examples

VII.1   Filing indicators

Scenario	Type of filing indicator	Causes rejection
A template is included in an instance document together with its facts	Positive	No
A template is not reported in an instance document due to one of the two reasons: a. reporter is having no relevant transactions or positions to report b. on that occasion falling outside a relevant threshold for the reporting of the unit	Explicitly negative	No
A template is marked as filed, but no data, except, perhaps, zeroes, may be reported	Positive	No
Values for a template are reported, at least some of which are also not part of another template which has a positive filing indicator	Non present or Explicitly negative	Yes
A template is reported	Filing indicator reported multiple times	Yes
A template is not reported, but facts that would appear on that template are reported and are contained in another template reported in the instance document	Non present or Explicitly negative	No

VII.2 Example of valid representations, @decimals value and impact on validation tolerances

XBRL reported value in S.06.02, S.08.01, S.08.02 and S.11.01, data points with the data type 'monetary' shall be expressed in units with two decimals	Value of @decimals attribute	Validation tolerances
850532.15	2	+/- 0.005 units
850532.103	INF	fully precise
850532.1[14]	2	+/- 0.005 units
XBRL reported value in all other templates, data points with the data type 'monetary' shall be expressed in units with no decimals	**Value of @decimals attribute**	**Validation tolerances**
554850,532	-4	+/- 5000 units
4850532	-3	+/- 500 units
850532	-2	+/- 50 units
532	-1	+/- 5 units
532.563	INF	fully precise

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[14] Only if the original figure is rounded to 850,532.10