EIOPA-17/332

# Release notes for the **2.10.0 PWD** release of the EIOPA **Solvency II** DPM and XBRL taxonomy

# I  Introduction

This early EIOPA DPM and the xBRL taxonomy 2.10.0 Public Working Draft is published to support the [Public Consultation on supervisory reporting and public disclosure requirements under Solvency II](#) on amendments to supervisory reporting and public disclosure requirements under Solvency II. As explained in the Consultation Paper, the feedback on the Implementing Technical Standard is to be provided until 10 October 2025, 23:59 via [EU Survey](#). However, feedback on this taxonomy early Public Working Draft (i.e. technical feedback on DPM and/or xBRL transposition) can be submitted regularly to the functional mailbox [xbrl@eiopa.europa.eu](mailto:xbrl@eiopa.europa.eu).

Due to the nature of this early release, EIOPA would like to stress that there may be significant modifications to the DPM and xBRL technical implementation depending on the final endorsed ITS and potential technical changes.

In addition to amendments to the Implementing Technical Standards (ITS) on supervisory reporting and on public disclosure, the package also includes Draft revised Guidelines on reporting for financial stability purposes and Draft revised Guidelines on the supervision of branches of third country insurance undertakings. The consultation is open until 10 October 2025.

**EIOPA would like to emphasise that the changes to the ECB add-ons introduced in PWD 1 are currently being evaluated as part of the merits and cost procedure for updating the Regulation ECB/2014/50. Therefore, it is possible that none or only a subset of the proposed changes will be incorporated into the final version of the model. A more mature proposal will be presented in the next PWD.**

This Public Working Draft 1 does not include validations, as the purpose of this package is to help users familiarise themselves with the changes to the model resulting from the ITS amendment.

# II Underlying regulations

The DPM and taxonomy are based on the following materials:

- Commission Implementing Regulation (EU) 2023/894 of 4 April 2023 laying down implementing technical standards for the application of Directive 2009/138/EC of the European Parliament and the Council with regard to the templates for the submission by insurance and reinsurance undertakings to their supervisory authorities of information necessary for their supervision and repealing Implementing Regulation (EU) 2015/2450 ([ITS on Reporting](#));
- Commission Implementing Regulation (EU) 2023/895 of 4 April 2023 laying down implementing technical standards for the application of Directive 2009/138/EC of the European Parliament and the Council with regard to the procedures, formats and templates for the disclosure by insurance and reinsurance undertakings of their report on their solvency and financial condition and repealing Implementing Regulation (EU) 2015/2452 ([ITS on Disclosure](#))[1];

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[1] The Public Disclosure Templates are included in the Taxonomy only as an option for the undertakings to facilitate preparation of reports. However, please note that there are no

- Commission Implementing Regulation (EU) 2015/462 of 19 March 2015 laying down implementing technical standards with regard to the procedures for supervisory approval to establish special purpose vehicles, for the cooperation and exchange of information between supervisory authorities regarding special purpose vehicles as well as to set out formats and templates for information to be reported by special purpose vehicles in accordance with Directive 2009/138/EC (ITS on Special Purpose Vehicles);

- Explanatory notes on reporting templates – Variation Analysis templates (Explanatory notes)

- Guidelines on Financial Stability Reporting (Guidelines and annexes);

- Guidelines on Third Country Branches (Guidelines and annexes);

- Unofficial reporting templates including ECB add-ons, instructions and accompanying notes to consultation for ECB add-ons (ECB add-ons);

- Consultation on supervisory reporting and public disclosure requirements under Solvency II (https://www.eiopa.europa.eu/consultations/consultation-supervisory-reporting-and-public-disclosure-requirements-under-solvency-ii_en);

- Commission Delegated Regulation (EU) 2023/137 of 10 October 2022 amending Regulation (EC) No 1893/2006 of the European Parliament and of the Council establishing the statistical classification of economic activities NACE Revision 2 (Commission Delegated Regulation 2023/137).


Integrated PEPP prudential reporting:

- Regulation (EU) 2019/1238 of the European Parliament and of the Council of 20 June 2019 on a pan-European Personal Pension Product (PEPP) (Regulation);

- Commission Delegated Regulation (EU) 2021/473 of 18 December 2020 supplementing Regulation (EU) 2019/1238 of the European Parliament and of the Council with regard to regulatory technical standards specifying the requirements on information documents, on the costs and fees included in the cost cap and on risk-mitigation techniques for the pan-European Personal Pension Product (Regulatory Technical Standard);

- Commission Implementing Regulation (EU) 2021/897 of 4 March 2021 laying down implementing technical standards for the application of Regulation (EU) 2019/1238 of the European Parliament and of the Council with regard to the format of supervisory reporting to the competent authorities and the cooperation and exchange of information between competent authorities and with the European Insurance and Occupational Pensions Authority (Implementing Technical Standard);

- Technical Advice on delegated acts supplementing Regulation (EU) 2019/1238 (the PEPP Regulation) by specifying additional information regarding supervisory reporting (Technical advice on supervisory reporting);

- Technical Advice on delegated acts to supplement Regulation (EU) 2019/1238 (PEPP Regulation) with regard to criteria and factors to be applied by EIOPA in relation to EIOPA's product intervention powers (Technical advice on criteria for EIOPA's product intervention powers);

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changes in the Regulations for the publication of this information with regard to the format, and currently there is no intention to collect or publish this data in XBRL.

# III  Content

This package contains:

Introduction:
The *Taxonomy licence*
The Solvency 2 Release notes

DPM:
The *DPM Dictionary* and Solvency 2 Annotated Templates
The Solvency 2 Annotated Templates template grouping and Solvency 2 Annotated Templates legacy format
The Change log between the 2.10.0 PWD1 and 2.8.2 Hotfix

The List of identical datapoints

The *DPM documentation*

Taxonomy:
The Solvency 2 XBRL taxonomy, Solvency 2 XBRL taxonomy with external files, Solvency 2 XBRL instance examples
The *XBRL taxonomy documentation*
The *XBRL Filing Rules*

The Solvency II DPM database[2]
The DPM database documentation

Instructions:
The Public consultation

Technical instructions providing information on PEPP integrated reporting:
The Technical instructions for EIOPA Solvency II reporting using the XBRL taxonomy

Please be informed that artefacts in *italics* are common between multiple frameworks.

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[2] It contains the classical relational tables and populated additional columns in mTable.

# IV Scope

Table 1 below provides information on the number of templates for each entry point included in the package.

**Table 1. Scope of EIOPA Solvency II 2.10.0 PWD1 package**

| Entry point | Entry point acronym | Entry point code | Number of all templates | Number of dedicated unique templates |
|---|---|---|---|---|
| Annual Solvency II reporting Solo | ars | .01 | 90 | 90 |
| Quarterly Solvency II reporting Solo | qrs | .02 | 13 | 6 |
| Annual Solvency II reporting Group | arg | .04 | 66 | 43 |
| Quarterly Solvency II reporting Group | qrg | .05 | 9 | 2 |
| Annual Solvency II reporting Third country branches | arb | .07 | 80 | 9 |
| Quarterly Solvency II reporting Third country branches | qrb | .08 | 13 | 3 |
| Quarterly Financial Stability reporting Solo | qfs | .11 | 9 | 8 |
| Quarterly Financial Stability reporting Group | qfg | .13 | 13 | 4 |
| Quarterly Financial Stability Third country branches | qfb | .15 | 9 | 2 |
| Annual ECB reporting Solo | aes | .16 | 95 | 8 |
| Quarterly ECB reporting Solo | qes | .17 | 15 | 3 |
| Annual ECB reporting Third country branches | aeb | .18 | 85 | 3 |
| Quarterly ECB reporting Third country branches | qeb | .19 | 15 | 2 |
| Annual reporting Special Purpose Vehicles | spv | .20 | 7 | 6 |
| Annual Solvency II public disclosure Solo[3] | aps | .21 | 13 | 6 |
| Annual Solvency II public disclosure Group | apg | .22 | 8 | 5 |
| Technical entry point[4] | tep | .23 | 199 | 0 |

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[4] The Technical entry point aims to provide maximum flexibility in data transmission, while not addressing any specific business area under discussion. NCAs may request from undertaking/s the use of this entry point, however EIOPA currently does not plan to use it.

# V DPM

## V.1 Taxonomy

There are no significant changes in the XBRL taxonomy structure. Especially the folder structure did not change as it is defined by the Eurofiling architecture.

For an Solvency II XBRL Taxonomy description, please see EIOPA XBRL Taxonomy Documentation.

## V.2 Availability of files

Taxonomy files are published as a compressed Taxonomy Package[5] for local use: EIOPA Solvency II XBRL Taxonomy 2.10.0 PWD1. The package includes only EIOPA Solvency II 2.10.0 PWD1 XBRL Taxonomy files. Following packages need to be loaded for local use:

XBRL International specification files[6] (if not embedded in the software solution),

Eurofiling files[7].

Additional package containing these files is published here: EIOPA SolvencyII XBRL Taxonomy 2.10.0 PWD1 with external files. These files shall be up to date at the moment of publication of the 2.10.0 PWD1 taxonomy and will not be maintained for updates.

## V.3 Sample XBRL instance documents

The package contains sample XBRL instance documents for testing purposes. In the EIOPA SolvencyII XBRL Instance documents 2.10.0 PWD1, there are instance examples for each entry point, one contains random data for every table cell, the other has numeric values set to "zeros". EIOPA has updated the mechanism of creating such sample files, so that both groups of reports refer only to the available for reporting options within the enumerations.

## V.4 Known Issues

EIOPA is aware of some differences between the ITS and the XBRL/DPM taxonomy. While the nature of most of these differences is minor, the process of accepting the instructions required them to be frozen in advance and makes it impossible to make changes at a later stage. In order to make participants aware of these cases, EIOPA decided to list the known inaccuracies of the model using the List of Known Issues mechanism.

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https://taxonomies.xbrl.org/taxonomy/65

Due to the planned release schedule for Solvency II 2.10.0 Taxonomy EIOPA would like to emphasise that some modelling may be amended based on feedback received, both form the ITS public consultation as well as form the comments on the package.

**Finally, EIOPA announces that it will discontinue the support for "xBRL canonical files" (as already announced for the NACE 2.1 optional hotfix releases) for all future releases, except for validation deactivation files. In the context of xBRL taxonomies, canonical files refer to the individual XML and XSD files that make up the taxonomy, which are accessed directly from their official web addresses (URIs) on EIOPA's servers, for example when xBRL tools access [this file](#) directly. This method requires downloading several thousand files one by one over the internet each time the taxonomy is used. EIOPA has identified that this approach is almost never used, as nearly all users download the full taxonomy as a single xBRL taxonomy zip package from the EIOPA webpage and process it locally, which is faster and more reliable. Validation deactivation files will continue to be provided as before at dev.eiopa.europa.eu, as for example [this file](#), and as explained in Section VII.3.6.8 of the Taxonomy Documentation. Therefore, stakeholders are requested to use the xBRL taxonomy packages on the website (see Section III Content for links).**

## VI Database

Database structure mostly follows the previous releases of the Solvency II model.

Detailed documentation can be found within under following link as well as within the DPM database documentation inside the .zip folder of the database [Solvency II DPM database](#).

## VII Validations

No validations are implemented for Solvency II 2.10.0 PWD 1 release.

## VIII notes

- EIOPA would like to emphasize that it does not guarantee the stability of the layout of excel files provided as part of the package materials. However, EIOPA would like to assure that the changes should not limit nor constrain any information on the modelling or validations provided so far.

- EIOPA Solvency II 2.10.0 PWD 1 shares the DPM Documentation, XBRL Taxonomy Documentation and DPM Database documentation, for EIOPA and ECB Pension Funds with integrated PEPP Prudential reporting using the XBRL taxonomy with the final release.

## IX Feedback for Taxonomy

EIOPA encourages stakeholders to report issues to the functional mailboxes:

- Questions related with the use of items of the reporting templates, the definition of items, etc. should be addressed via the [Public Consultation on supervisory reporting and public disclosure requirements under Solvency II](#). As explained in the Consultation Paper, the feedback on the Implementing Technical Standard is to be provided until 10 October 2025, 23:59 via [EU Survey](#)
- In case of question regarding DPM and XBRL technical matters please contact [xbrl@eiopa.europa.eu](mailto:xbrl@eiopa.europa.eu) identifying the Taxonomy Release of the DPM-XBRL implementation issue.

Please note that feedback sent to [xbrl@eiopa.europa.eu](mailto:xbrl@eiopa.europa.eu) is subject to the conditions below:

- Subject to the agreement of the reporting stakeholder, EIOPA will publish per issue found the name of the stakeholder (name of company or individual person) - from which EIOPA first received the issue in its functional mailbox. The date of receipt at EIOPA will also be made publicly available. Note that in general for the feedback related with validations the name of the reporting stakeholder is not made publicly available.

- EIOPA reserves all the rights to decide which issues are to be listed in the "public list of known issues".

- Note that one email with feedback may serve to identify more than one issue, and opposite, one issue may be identified complementing feedback from more than one email. EIOPA reserves all the rights to decide how the issues are registered and to assign one issue to one or more stakeholders.

- Stakeholders having contractual relations with EIOPA, which allow them to have any advantageous access to information related with taxonomy, are not allowed to participate.

- By submitting feedback stakeholders acknowledge and consent that this may be used by EIOPA to improve Taxonomy. Particularly EIOPA recalls that all feedback is subject to the EIOPA *[Taxonomy licence](#)*.

- EIOPA reserves all the rights to cancel, modify or add conditions to this feedback process, list of known issues publication and acknowledgments at any point of time and without justification.

- EIOPA ensures that any processing of personal data is performed in accordance with Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data.