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EIOPA XBRL Filing Rules

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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.2.23
21/10/2015	• Clarification of S.2.19 • Revision of S.2.23 • Update of Section V (on codes)
01/06/2016	• Extended description of 3.1 • "Guidelines" include instruction on how to report multiple value elements with examples in "Explanatory examples" section • Updates to "Codes and Types of Codes" section

15/07/2016	• Guideline for Reporting of Non Applicable facts • Guideline for uniqueness of artificial keys
01/06/2017	• Include short codes for errors in the filing rules following the EBA approach • Move guidelines section to the rules
15/07/2017	• Added rule S.2.21 • Added rule S.2.22 • Adaptation to support EIOPA Pension Funds Taxonomy • Inclusion of new section VIII for Reporting special cases with Solvency II Taxonomy (previously as a separated document) • Inclusion of an explanation of purpose of the Public Disclosure Templates entry points
15/07/2018	• Reorganisation of the document for application in both Solvency II and Pensions reporting
01/11/2018	• Final update to support Pension Funds 2.3.0 taxonomy publication. In particular section VI. Inclusion of additional explanation how to report multiple countries in „Multi value elements" section.
15/07/2019	• Severity of S.21 changed from SHOULD to MUST and wording improved • Updates to section V.5 Multi value elements reporting is applicable • Enforcing more detailed patterns in case of reporting instrument codes using the 'CAU' option • "Non-Brexit and Brexit ready taxonomy" section was added
15/07/2020	• "Non-Brexit and Brexit ready taxonomy" section was replaced with section "Reporting of UK in the context of Brexit" • After addition of template PF.08.01 corresponding sections were extended (e.g. "V.1 LEI and other entity codes) • "Direct URL to download the Solvency and Financial Condition Report (SFCR)" section was added
06/08/2021	• Added section VII Pan-European Personal Pension Products KID related guidelines and examples
15/07/2022	• Added section VIII Pan-European Personal Pension Products PR related guidelines and examples
15/07/2022	• Update of the section V Codes and types of codes for Solvency II

29/07/2022	• Update of the section V Codes and types of codes for Solvency II
31/01/2023	• Update of the section V Codes and types of codes for Solvency II
31/07/2023	• Added section IX Financial conglomerates related guidelines and examples
24/01/2024	• Update of Filing Rule 3.1 with regard to multicurrency facts in open tables
15/07/2024	• Minor typos fixes and update to section VI
30/06/2026	• Addition of Insurance Recovery and Resolution Directive • Update to section V and VI

II Introduction

This document describes the filing rules applicable to remittance of XBRL instance documents for EIOPA L2 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 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 EIOPA 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 Commission or other Public Authorities. This includes those business rules not implemented in the XBRL taxonomy or explicitly 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, Pension Funds, Pan-European Personal Pension Product Key Information Document (PEPP KID) and Prudential Reporting (PEPP PR), Financial Conglomerates and Insurance Recovery and Resolution Directive XBRL Taxonomies information Level 2 (NCAs to EIOPA) submission process. NCAs may implement them as part of their Level 1 (Insurance, Reinsurance Undertakings, IORPS/Pension Funds 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**.

[1] For example, an ISIN code must the correct one for the reported instrument. Whether it is or is not validated by the validation 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 follows 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

fileExtensionInUpperCase: 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

multipleSchemaRefsOrInapproriateSchemaRef: An instance document MUST reference only one entry point schema file ("module"), with the full absolute URL, as specified in the relevant EIOPA 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

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

III.3 Filing indicators

1.6.(a) – Positive filing indicators

missingPositiveFilingIndicator: 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

[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.

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

1.6.2 – Filing indicators in several tuples

filingIndicatorInMultipleTuples: 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

positiveFilingIndicatorForNonReportedUnit: 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

reportedFactAssociatedWithNoPositiveFilingIndicator: 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

1.12 – Completeness of the instance

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

notValidXbrlDocument: 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

notValidAccordingToTaxonomyValidationRules: 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

[3] It is EIOPA's strong preference and recommendation this rule is obeyed. However, the rule has been relaxed as EIOPA have taken into 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.

exception of any validation rules indicated as deactivated to comply with in material published by EIOPA[4].

Validations are implemented with two severity levels sev_error and sev_warning. In case of error severity, failing validation should block the submission of the report. On the other hand, warning severity does not block the report, but results in information about potential discrepancy.

III.6 Reporting entity

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

unacceptableScheme: 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

unacceptableIdentifier: 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

inappropriateSchemeOrIdentifier: 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>

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[4] Please see Taxonomical business validations in https://www.eiopa.europa.eu/tools-and-data/supervisory-reporting-dpm-and-xbrl_en

[5] https://www.eiopa.europa.eu/document-library/guidelines/revised-guidelines-legal-entity-identifier_en

[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.

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

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

III.7 Reporting period

2.13 – XBRL period consistency

multiplePeriodsUsed: 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

periodWithTimeContentOrTimezone: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

inconsistencyInCurrencies: An instance document MUST express all monetary facts using a single reporting currency applied to the report and declared on a fact reported in the "Basic information template" row "Currency used for reporting"/"Reporting currency" represented by metric s2md_met:ei1930, unless they are multicurrency facts to be reported in the original currency[9] as described below.

For semi-open tables, multicurrency facts are associated to the member "Expressed in currency of denomination (not converted to reporting currency)" (s2c_CA:x1) of the dimension "Currency Conversion Approach".

These facts must also be associated to the member of the "Original/exposure currency" (s2c_dim:OC) dimension having the same value (QName local name) as the local name of measure of xbrli:unit they refer to. Under this scenario "Total/NA" domain member is not allowed (see table below).

[9] Templates in Solvency II DPM and XBRL taxonomy 2.10.0 that could be reported in different currency than the reporting currency are open template S.08.01 and semi-open template S.19.01.

		Dimension: **Original/exposure currency**	
		Domain member: **Total/NA**	Other domain members: **ISO 4217 currencies**
Dimension: **Currency conversion approach**	Domain member: **Not applicable / Expressed in (converted to) reporting currency**	xbrli:unit element: ISO 4217 currencies *(reporting currency)*	xbrli:unit element: ISO 4217 currencies *(reporting currency)*
	Domain member: **Expressed in currency of denomination (not converted to reporting currency)**	Combination not allowed due to business reasons	xbrli:unit element: ISO 4217 currencies *(original and reporting currency is the same)*

When for required fact the original and reporting currency is the same (e.g. EUR) then such a fact MUST be reported as 'Dimension: Currency conversion approach' and 'Domain member: Expressed in currency of denomination (not converted to reporting currency)'.

Open table columns are modelled using MD metrics with no dimensions. Therefore, multicurrency facts have the information about the "Currency Conversion Approach" (s2c_dim:AF) dimension with "Expressed in currency of denomination (not converted to reporting currency)" (s2c_CA:x1) embedded in the MD metric declaration and carried in their label[10] and MD metric details[11]. Furthermore, this modelling applies only to the specified column, instead of the entire table. Information on the currency in which values of this column are denominated is provided by another column of this or other table, which is documented and checked using dedicated value assertion[12]. For example, in Solvency 2.8.0 such multicurrency reporting applies for template S.08.01 C0131 "Notional amount of the derivative" whose currency is reported in column C0370 "Currency". Therefore, the local name of *xbrli:unit* / *xbrli:measure* of the fact reported in column C0131 must match the local name of member provided in column C0370.

3.2.(a) – Non-monetary numeric units

pureUnitNotUsedForNonMonetaryValue: 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.

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[10] An example of such metric is *s2md_met:mi2822 "Metric: Monetary|TA/Notional amount|VG/Solvency II|BC/Assets and/or liabilities|**AF/Expressed in currency of denomination (not converted to reporting currency)**|AL/Derivatives"*.

[11] See section "IX Mapping between MD and HD properties" of https://dev.eiopa.europa.eu/Taxonomy/Full/2.10.0_PWD1/Common/EIOPA_XBRL_Taxonomy_Documentation.pdf.

[12] For example, TV_1002 in Solvency II 2.8.0 release.

III.9 Fact values and data accuracy

S.2.19 – No nil facts

nilUsed: Any reported fact MUST have a value.

Technical note: this rule implies that use of @xsi:nil is prohibited for facts[13].

2.20 - @xml:lang

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

S.2.16. – Duplicated and inconsistent facts

duplicateFact: 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.

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

precisionUsed: 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

reportValuesAsKnownAndUnscaled: 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

useDecimalFractions: 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 @decimals for monetary facts

inappropriateDecimalsValueForMonetaryFact: Monetary facts MUST be reported as expressed in the table below with the @decimals attribute and the expression of decimals in the figures[14] (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, PF.06.02, PFE.06.02, PP.06.02,	Any	@decimals >= 2

[13] @xsi:nil may be used for typed dimension domains.

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

S.08.01, PF.08.01, S.11.01 and data points with the data type 'monetary' shall be expressed in units with at least two decimals		
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

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

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

inappropriateDecimalsValueForFactOtherThanMonetaryOrInteger: 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.

S.2.21 – Text should not start or end with spaces

leadingOrTrailingSpacesInText: String facts SHOULD not start or and with space characters unless these are part of the conveyed data.

S.2.22 – stringLengthTooLong: Strings length SHOULD not exceed 4.000 characters

textLengthGreaterThan4000Characters: String facts length SHOULD not exceed 4000 characters.

III.10 Rules for XML and XBRL technical artefacts

1.4 – Character encoding of XBRL instance documents

encodingNotUtf8: 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

unusedContext/unusedUnit: Unused xbrli:context or xbrli:unit elements SHOULD NOT be present in the instance.

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

duplicateContext/duplicateUnit: An instance document SHOULD NOT contain duplicated contexts or units, unless required for technical reasons, e.g. to support XBRL streaming[15].

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

scenarioContainsNonDimensionContent: 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

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

3.5 – Re-use of canonical namespace prefixes

notRecommendedNamespacePrefix: 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.

III.11 Other content of XBRL instance document

2.5 – XML comment and documentation

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

S.2.23 – Information about the software

missingOrIncorrectSoftwareInformation: Information on the software component used for production of the XBRL instance SHOULD be included as an XML Processing Instruction at the beginning of the file, after the XML version and encoding declaration. It should have at least the <?instance-generator> instructions and the variables: id, version and creationdate. Optionally may include more properties or may include complementary XML comments. Example of valid instruction:

<?xml version="1.0" encoding="UTF-8"?>
<?instance-generator id="EIOPA T4U" version="2015.8.28.0" creationdate="2015-09-15T16:53:43:00+02:00"?>

Comments MAY also be added to provide more information. Example:

<!--
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.
-->

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

S.19 – Footnotes

xbrlFootnotesAreIgnored: 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 "Validations" published and updated regularly on the EIOPA website[16].

S.21 - Treatment of unreported facts

All facts required by the ITS and applicable to the business of an undertaking must be reported. Unreported numeric facts appearing in templates listed as reported by filing indicator elements of an instance document are treated as unknown. They may be assumed to be reported as zero by assertions if identified as such in the list of business validations.

Non-applicable facts for a report MUST not be reported rather than reported as „0" or as empty string. This concerns for example data on lines of business that are not applicable to operations of an undertaking, in which case it is expected that a report does not contain such facts. Reporting "0" would mean that an undertaking is running certain business but the value of a reported metric amounts to zero for a given period. Similarly, in open tables some columns may be applicable depending on content of other columns. For example, certain characteristics of an instrument may be not applicable for a given type of instrument and hence not reported. This is necessary to be compliant with certain validations that check presence or absence of facts based on value of other facts or compare values in each row (for example a check that "C0050 > C0040" performed on zeros entered in columns that are not applicable for a given row would result in assertion being not satisfied).

> EIOPA does not plan to strictly automatically enforce this rule, however as explained above, the software tools must enable not reporting values when those are non-applicable in order that XBRL assertions are not unintendedly raised.

S.22 - 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 optional 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>

In general, this rule shall apply also on the z-axis. However, reporting "0" is also admitted and understood as nil, in order to minimize impact in software systems.

S.23 – Obligatory and unique artificial keys

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

Typed dimensions used to model mandatory artificial keys of open tables MUST have unique values for a table within a report, MUST NOT be nilled and MUST NOT contain leading, trailing or double whitespaces. Affected typed dimensions are marked as *artificial key*|"mandatory" in the annotated templates document, which is published alongside the filing rules document on the EIOPA website.

IV General guidelines and examples

IV.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 for the template is reported	Positive	Yes
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

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

XBRL reported value in data points with the data type 'monetary' that 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[17]	2	+/- 0.005 units
XBRL reported value in data points with the data type 'monetary' that shall be expressed in units with no decimals	**Value of @decimals attribute**	**Validation tolerances**
550485000.532	-4	+/- 5000 units
4850532	-3	+/- 500 units
8505	-2	+/- 50 units
532	-1	+/- 5 units
532.563	INF	fully precise

IV.3 Codes and Type of Codes

IV.3.1 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 attributable by filer e.g. "SC/979500X1Y9G7LA4DYS04",
3. CA/{code} for entity codes signed by the IORP e.g. "CA/979500X1Y9G7LA4DYS04",
9. None[18].

IV.3.2 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,

[17] Only if the original figure is rounded to 850532.10

[18] „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. Therefore, value should be reported as ..."><None</"...

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/INST/{code} for code attributed by the undertaking.

Only the prefixes listed above MUST be used to identify instrument, for example: "ISIN/US5949181045"[19]. If those prefixes do not assure uniqueness of the instrument code (i.e. for cases where instruments share the same industry code on different markets but are quoted in different currencies) the filer must extend the pattern 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 does not 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".

In case when multiple assets/liabilities or indexes shall be reported following dedicated pattern must be followed:

- CAU/MAL for 'Multiple assets/liabilities',
- CAU/INDEX/{code} for indexes.

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/INST), 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. Additionally, when spaces are not having a

[19] EIOPA would like to recall that the use of CAU/INST is only allowed when none of the options stated above is available. For example, "CAU/US5949181045" or "CAU/INST/US5949181045" are not allowed when "US5949181045" is a valid ISIN code (it MUST be reported as "ISIN/US5949181045). Also note that when undertakings assign CAU/INST codes (e.g. "CAU/INST/{MyCompanyUniqueIDForInvestment}") then it is expected that they are stable across the reports.

particular meaning for the codes (i.e. there are not two different codes like "CAU/INST/PT 23" "CAU/INST/PT23") is recommended to remove the spaces and particularly if they are at the start or at the end of the code ("CAU/INST/ PT23").

IV.4 Reporting of UK in the context of Brexit

From 2.6.0 XBRL taxonomy release onward the 'UNITED KINGDOM (AFTER BREXIT) – [s2c_GA:x115]' and 'UNITED KINGDOM (GIBRALTAR) (AFTER BREXIT) – [s2c_GA:x116]' domain members MUST NOT be used.

V Solvency II related guidelines and examples

V.1 LEI and other entity codes

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 for the Solvency II package.

Business table groups	Variant	Table	"Code" and "Type of code" RC code	Item must be reported*	Available options if reported	Are the special cases for entity codes acceptable?	Modelling approach	Label of artefact used in modelling
S.01.02	.01	S.01.02.(variant).01	R0020	Yes	LEI/{Code} None	No	Metric	Metric: String|TS/Undertaking identification code
S.01.02	.04	S.01.02.(variant).01	R0020	Yes	LEI/{Code} None	No	Metric	Metric: String|TS/Undertaking identification code
S.01.02	.07	S.01.02.(variant).01	R0050	Yes	LEI/{Code} None	No	Metric	Metric: String|TS/Branch identification code
S.01.02	.11	S.01.02.(variant).01	R0020	Yes	LEI/{Code} None	No	Metric	Metric: String|TS/Undertaking identification code
S.01.02	.15	S.01.02.(variant).01	R0050	Yes	LEI/{Code} None	No	Metric	Metric: String|TS/Branch identification code
S.01.03	.04	S.01.03.(variant).01	C0020	Yes	LEI/{Code} SC/{Code}	Yes	Typed dimension	CE: Identification code of entity
S.04.03	.01	S.04.03.(variant).01	C0010	Yes	LEI/{Code} SC/{Code}	No	Typed dimension	UE: Underwriting entity code
S.04.04	.01	S.04.04.(variant).01	Z0020	Yes	LEI/{Code} SC/{Code}	No	Typed dimension	UE: Underwriting entity code
S.04.04	.01	S.04.04.(variant).02	Z0020	Yes	LEI/{Code} SC/{Code}	No	Typed dimension	UE: Underwriting entity code

S.04.05	.01	S.04.05.(variant).01	Z0020	Yes	LEI/{Code} SC/{Code}	No	Typed dimension	UE: Underwriting entity code
S.04.05	.01	S.04.05.(variant).02	Z0020	Yes	LEI/{Code} SC/{Code}	No	Typed dimension	UE: Underwriting entity code
S.06.02	.01; 04; 07	S.06.02.(variant).02	C0210	No	LEI/{Code} None	No	Metric	Metric: String|TS/Issuer code
S.06.02	.04	S.06.02.(variant).01	C0020	No	LEI/{Code} SC/{Code}	Yes	Typed dimension	CE: Identification code of entity
S.06.02	.01; 04; 07	S.06.02.(variant).02	C0250	No	LEI/{Code} None	No	Metric	Metric: String|TS/Issuer group code
SE.06.02	.16; 18	SE.06.02.(variant).02	C0210	No	LEI/{Code} None	No	Metric	Metric: String|TS/Issuer code
SE.06.02	.16; 18	SE.06.02.(variant).02	C0250	No	LEI/{Code} None	No	Metric	Metric: String|TS/Issuer group code
S.07.01	.04	S.07.01.(variant).01	C0020	No	LEI/{Code} SC/{Code}	Yes	Typed dimension	CE: Identification code of entity
S.08.01	.04	S.08.01.(variant).01	C0020	No	LEI/{Code} SC/{Code}	Yes	Typed dimension	CE: Identification code of entity
S.08.01	.01; 04	S.08.01.(variant).02	C0270	No	LEI/{Code} SC/{Code}	No	Metric	Metric: String|TS/Counterparty code
S.08.01	.01; 04	S.08.01.(variant).02	C0340	No	LEI/{Code} SC/{Code}	No	Metric	Metric: String|TS/Counterparty group code
S.09.01	.04	S.09.01.(variant).01	C0020	No	LEI/{Code} SC/{Code}	Yes	Typed dimension	CE: Identification code of entity
S.10.01	.01; 04	S.10.01.(variant).01	C0080	Yes	LEI/{Code} None	No	Metric	Metric: String|TS/Counterparty code
S.10.01	.04	S.10.01.(variant).01	C0020	No	LEI/{Code} SC/{Code}	Yes	Typed dimension	CE: Identification code of entity
S.11.01	.01; .04	S.11.01.(variant).01	C0070	No	LEI/{Code}	Yes	Metric	Metric: String|TS/Code of group of debtor pledging the collateral
S.11.01	.01; .04	S.11.01.(variant).02	C0170	No	LEI/{Code} None	No	Metric	Metric: String|TS/Issuer code
S.11.01	.01; .04	S.11.01.(variant).02	C0210	No	LEI/{Code} None	No	Metric	Metric: String|TS/Issuer group code

S.11.01	.04	S.11.01.(variant).01	C0020	No	LEI/{Code} SC/{Code}	Yes	Typed dimension	CE: Identification code of entity
S.14.04	.11	S.14.04.(variant).02	C0015	No	LEI/{Code} SC/{Code}	No	Typed dimension	CE: Identification code of entity
S.14.05	.11	S.14.05.(variant).02	C0015	No	LEI/{Code} SC/{Code}	No	Typed dimension	CE: Identification code of entity
S.23.04	.04	S.23.04.(variant).03	C0311	No	LEI/{Code} None	Yes	Metric	Metric: String|TS/Issuer code
S.26.02	.01; 04	S.26.02.(variant).01	C0030	Yes	LEI/{Code} None	No	Metric	Metric: String|II/Standard formula|TS/Single name exposure code
SR.26.02	.01	SR.26.02.(variant).01	C0030	Yes	LEI/{Code} None	No	Metric	Metric: String|II/Standard formula|TS/Single name exposure code
S.26.12	.01	S.26.12.(variant).01	C0020	Yes	LEI/{Code} None	No	Metric	Metric: String|II/Full internal model|TS/Single name exposure code
S.30.04	.01	S.30.04.(variant).01	C0050	Yes	LEI/{Code} SC/{Code}	No	Typed dimension	RF: Code reinsurer
		S.30.04.(variant).02	C0180	Yes	LEI/{Code} SC/{Code}	No	Typed dimension	RF: Code reinsurer
		S.30.04.(variant).01	C0140	No	LEI/{Code} None	No	Typed dimension	CV: Code collateral/guarantee provider
S.31.01	.01; 04	S.31.01.(variant).01	C0040	Yes	LEI/{Code} SC/{Code}	No	Typed dimension	RF: Code reinsurer
		S.31.01.(variant).02	C0160	Yes	LEI/{Code} SC/{Code}	No	Typed dimension	RF: Code reinsurer
		S.31.01.(variant).02	C0260	No	LEI/{Code} None	No	Metric	Metric: String|II/Standard formula|TS/Single name exposure code
S.31.01	.04	S.31.01.(variant).01	C0020	Yes	LEI/{Code} SC/{Code}	Yes	Typed dimension	CE: Identification code of entity

S.31.02	.01; 04	S.31.02.(variant).01	C0030	Yes	LEI/{Code} SC/{Code}	No	Typed dimension	OV: Code of SPV
S.31.02	.01; 04	S.31.02.(variant).02	C0200	Yes	LEI/{Code} SC/{Code}	No	Typed dimension	OV: Code of SPV
S.31.02	.04	S.31.02.(variant).01	C0020	Yes	LEI/{Code} SC/{Code}	Yes	Typed dimension	CE: Identification code of entity
S.32.01	.04; 22	S.32.01.(variant).01	C0020	Yes	LEI/{Code} SC/{Code}	Yes	Typed dimension	CE: Identification code of entity
S.33.01	.04	S.33.01.(variant).01	C0020	Yes	LEI/{Code} SC/{Code}	Yes	Typed dimension	CE: Identification code of entity
S.34.01	.04	S.34.01.(variant).01	C0020	Yes	LEI/{Code} SC/{Code}	Yes	Typed dimension	CE: Identification code of entity
S.35.01	.04	S.35.01.(variant).01	C0020	Yes	LEI/{Code} SC/{Code}	Yes	Typed dimension	CE: Identification code of entity
S.36.01	.01	S.36.01.(variant).01	C0030	Yes	LEI/{Code} SC/{Code}	Yes	Typed dimension	IX: Identification code of investor/buyer/transferee/payer/reinsured/beneficiary
S.36.01	.01	S.36.01.(variant).01	C0060	Yes	LEI/{Code} SC/{Code}	Yes	Typed dimension	ZS: Identification code of issuer/seller/transferor/receiver/reinsurer/provider
S.36.02	.01	S.36.02.(variant).01	C0030	Yes	LEI/{Code} SC/{Code}	Yes	Typed dimension	IX: Identification code of investor/buyer/transferee/payer/reinsured/beneficiary
S.36.02	.01	S.36.02.(variant).01	C0060	Yes	LEI/{Code} SC/{Code}	Yes	Typed dimension	ZS: Identification code of issuer/seller/transferor/receiver/reinsurer/provider
S.36.05	.01	S.36.05.(variant).01	C0030	Yes	LEI/{Code} SC/{Code}	Yes	Typed dimension	QP: Identification code of revenue side
S.36.05	.01	S.36.05.(variant).01	C0060	Yes	LEI/{Code} SC/{Code}	Yes	Typed dimension	QR: Identification code of expense side
S.36.06	.01	S.36.06.(variant).01	C0030	Yes	LEI/{Code} SC/{Code}	Yes	Typed dimension	ZS: Identification code of issuer/seller/tran

								sferor/receiver/reinsurer/provider
S.36.06	.01	S.36.06.(variant).01	C0060	Yes	LEI/{Code} SC/{Code}	Yes	Typed dimension	IX: Identification code of investor/buyer/transferee/payer/reinsured/beneficiary
S.36.07	.01	S.36.07.(variant).01	C0030	Yes	LEI/{Code} SC/{Code}	Yes	Typed dimension	IX: Identification code of investor/buyer/transferee/payer/reinsured/beneficiary
S.36.07	.01	S.36.07.(variant).01	C0060	Yes	LEI/{Code} SC/{Code}	Yes	Typed dimension	ZS: Identification code of issuer/seller/transferor/receiver/reinsurer/provider
S.37.01	.04	S.37.01.(variant).01	C0020	Yes	LEI/{Code} SC/{Code}	Yes	Typed dimension	GO: Counterparty Group ID
S.37.01	.04	S.37.01.(variant).01	C0120	Yes	LEI/{Code} SC/{Code}	Yes	Typed dimension	CE: Identification code of entity
SPV.01.02	.20	SPV.01.02.(variant).01	R0020	Yes	LEI/{Code} SC/{Code}	No	Metric	Metric: String | TS/Code of SPV
SPV.03.01	.20	SPV.03.01.(variant).02	C0050	Yes	LEI/{Code} SC/{Code}	Yes	Metric	Metric: String | TS/Cedant code

*- for metrics in open tables 'Yes' means that the fact has to be reported when template is reported; for metrics in closed tables (i.e. S.26.02) 'Yes' means that the fact has to be reported when particular row or column is reported; for typed dimensions 'Yes' means that it must not be reported as nil.

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

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 for the Solvency II package.

Business table groups	Variant	Table	"Code" and "Type of code" RC codes	Item must be reported*	Modelling approach	Label of artefact used in modelling
S.02.03	.07	S.02.03.(variant).02	C0020	Yes	Typed dimension	UI: URI
S.06.02	.01; 04; 07	S.06.02.(variant).01	C0040	Yes	Typed dimension	UI: URI
		S.06.02.(variant).02	C0040	Yes	Typed dimension	UI: URI
SE.06.02	.16; 18	SE.06.02.(variant).01	C0040	Yes	Typed dimension	UI: URI
		SE.06.02.(variant).02	C0040	Yes	Typed dimension	UI: URI
S.06.03	.01; .04	S.06.03.(variant).01	C0010	Yes	Typed dimension	UI: URI
S.07.01	.01; .04	S.07.01.(variant).01	C0040	Yes	Typed dimension	UI: URI
S.08.01	.01; 04	S.08.01.(variant).01	C0040	Yes	Typed dimension	UI: URI
		S.08.01.(variant).02	C0040	Yes	Typed dimension	UI: URI
S.08.01	.01; 04	S.08.01.(variant).01	C0090	No	Typed dimension	IW: Code of underlying derivative
S.11.01	.01; 04	S.11.01.(variant).01	C0040	Yes	Typed dimension	UI: URI
		S.11.01.(variant).02	C0040	Yes	Typed dimension	UI: URI
S.24.01	.01	S.24.01.(variant).01	C0020	Yes	Typed dimension	UI: URI
		S.24.01.(variant).02	C0090	Yes	Typed dimension	UI: URI
		S.24.01.(variant).05	C0240	Yes	Typed dimension	UI: URI
		S.24.01.(variant).06	C0310	Yes	Typed dimension	UI: URI
		S.24.01.(variant).07	C0380	Yes	Typed dimension	UI: URI
		S.24.01.(variant).08	C0450	Yes	Typed dimension	UI: URI
		S.24.01.(variant).09	C0520	Yes	Typed dimension	UI: URI
S.26.01	.01; .04	S.26.01.(variant).05	C0010	Yes	Typed dimension	UI: URI
SR.26.01	.01; .04	SR.26.01.(variant).05	C0010	Yes	Typed dimension	UI: URI
S.31.02	.01; 04	S.31.02.(variant).01	C0040	Yes	Typed dimension	UI: URI
S.36.01	.01	S.36.01.(variant).01	NC0100	Yes	Typed dimension	UI: URI
S.36.02	.01	S.36.02.(variant).01	NC0100	Yes	Typed dimension	UI: URI
S.36.02	.01	S.36.02.(variant).01	NC0200	No	Metric	Metric: String|TT/Futures, forwards, options and other derivatives|TS/Description of asset/liability underlying the derivative

*- for typed dimensions 'Yes' means that it must not be reported as nil.

Please note that to fulfil PEPP prudential reporting obligations, filers are required to provide PEPP registration number. The format of this code differs from the usual pattern and presents as follows:

- PEPP-{ID Type: "OFF" (Official PEPP Registration ID)}-{ISO 3166-1 alpha-2 code for the home country of national competent authority}-{YYYYMMDDHHMMSS format PEPP approval or submission date and time}-{a sequential number per country and date}, for example:
    - PEPP-OFF-FR-20210121235959-0000001

- PEPP-OFF-DE-20210817160323-0000007.

V.3 Reporting of Non-Applicable facts

The below examples are provided as a guide to identify cases where non applicable facts may be reported:

1. In S.06.02 if the internal rating is reported then the external is not requested and should not be reported. However, it may be reported as 0 for technical reasons.
2. In S.19.01 if a company is authorized only for 5 years in a line of business, the previous non applicable years should not be reported. However, it may be reported as 0 for technical reasons.
3. In S.06.02 Par amount (C0140) "…nominal amount for CIC = 72, 73, 74, 75 and 79 is applicable" the par amount shall be reported for these CIC codes and should not be reported in other cases except when is needed as 0 for technical reasons.

V.4 Artificial keys

By design typed dimensions used to model the mandatory artificial keys are unique for tables of an entry point (except the technical entry point).

Table group	Variant	Table	RC code	Typed dimension	Label of typed dimension
S.02.03	07	S.02.03.(variant).03	C0130	XT	S.02.03.zz.03 line identification
S.06.02	01;04;07	S.06.02.(variant).01	C0001	XA	S.06.02.zz.01 line identification
SE.06.02	16;18	SE.06.02.(variant).01	C0001	XA	S.06.02.zz.01 line identification
S.06.03	01;04	S.06.03.(variant).01	C0100	XE	S.06.03.zz.01 line identification
S.07.01	01;04	S.07.01.(variant).01	C0200	XR	S.07.01.zz.01 line identification
S.08.01	01;04	S.08.01.(variant).01	C0440	XB	S.08.01.zz.01 line identification
S.09.01	01;04	S.09.01.(variant).01	C0001	XD	S.09.01.zz.01 line identification
S.10.01	01;04	S.10.01.(variant).01	C0180	XF	S.10.01.zz.01 line identification

S.11.01	01;04	S.11.01.(variant).01	C0290	XG	S.11.01.zz.01 line identification
S.14.01	01	S.14.01.(variant).05	C0001	NK	S.14.01.zz.05 line identification
S.14.03	01	S.14.03.(variant).01	C0009	NJ	S.14.03.zz.01 line identification
S.14.04	11	S.14.04.(variant).01	C0240	ES	S.14.04.zz.01 line identification
S.14.04	11	S.14.04.(variant).02	C0230	EF	S.14.04.zz.02 line identification
S.14.04	11	S.14.04.(variant).02	C0240	ES	S.14.04.zz.01 line identification
S.14.05	11	S.14.05.(variant).01	C0240	YQ	S.14.05.zz.01 line identification
S.14.05	11	S.14.05.(variant).02	C0230	EW	S.14.05.zz.02 line identification
S.14.05	11	S.14.05.(variant).02	C0240	YQ	S.14.05.zz.01 line identification
S.23.04	01;04	S.23.04.(variant).01	C0005	YG	S.23.04.zz.01 line identification
S.23.04	01;04	S.23.04.(variant).02	C0185	YH	S.23.04.zz.02 line identification
S.23.04	01;04	S.23.04.(variant).03	C0265	YI	S.23.04.zz.03 line identification
S.23.04	01;04	S.23.04.(variant).04	C0445	YJ	S.23.04.zz.04 line identification
S.23.04	01;04	S.23.04.(variant).05	C0565	YK	S.23.04.zz.05 line identification
S.23.04	01;04	S.23.04.(variant).06	C0585	YL	S.23.04.zz.06 line identification
S.23.04	04	S.23.04.(variant).10	C0715	XY	S.23.04.zz.10 line identification
S.26.01	01;04	S.26.01.(variant).05	C0001	ME	S.26.01.zz.05 line identification
SR.26.01	01;04	SR.26.01.(variant).05	C0001	ME	S.26.01.zz.05 line identification

S.27.02	01	S.27.02.(variant).01	C0001	NU	S.27.02.zz.01 line identification
S.27.02	01	S.27.02.(variant).02	C0001	NV	S.27.02.zz.02 line identification
S.27.02	01	S.27.02.(variant).03	C0001	NY	S.27.02.zz.03 line identification
S.27.03	01	S.27.03.(variant).01	C0001	OA	S.27.03.zz.01 line identification
S.30.01	01	S.30.01.(variant).01	C0001	ZB	S.30.01.zz.01 line identification
S.30.01	01	S.30.01.(variant).02	C0001	ZC	S.30.01.zz.02 line identification
S.30.02	01	S.30.02.(variant).01	C0001	ZD	S.30.02.zz.01 line identification
S.30.02	01	S.30.02.(variant).02	C0001	ZE	S.30.02.zz.02 line identification
S.30.04	01	S.30.04.(variant).01	C0001	YE	S.30.04.zz.01 line identification
S.31.01	01;04	S.31.01.(variant).01	C0001	XQ	S.31.01.zz.01 line identification
S.31.02	01;04	S.31.02.(variant).01	C0001	XU	S.31.02.zz.01 line identification
S.36.01	01	S.36.01.(variant).01	C0001	YA	S.36.01.zz.01 line identification
S.36.02	01	S.36.02.(variant).01	C0001	YB	S.36.02.zz.01 line identification
S.36.05	01	S.36.05.(variant).01	C0001	ZA	S.36.05.zz.01 line identification
S.36.06	01	S.36.06.(variant).01	C0001	YC	S.36.03.zz.01 line identification
S.36.07	01	S.36.07.(variant).01	C0001	YD	S.36.04.zz.01 line identification
S.37.01	04	S.37.01.(variant).01	C0001	YF	S.37.01.zz.01 line identification
E.01.01	16	E.01.01.(variant).01	EC0010	XZ	E.01.01.zz.01 line identification

V.5 Multi value elements reporting is applicable

Some facts in Solvency II represent predefined lists of options, i.e. the LOGs identify the set of allowed values to be reported in a cell. In a few cases the value of a cell may include one or more options from a given set. In such situation, the value MUST be reported as a set of applicable integer numbers provided by the business logs, in incremental order and separated with commas (without spaces).

For example, according to business logs, "Simplifications" (row R0010 column C0010 of S.26.02.01.02) could be reported as a combination of: "3 - Simplification pooling arrangements, for the purposes of Article 109", "4 - Simplification grouping single name exposures, for the purposes of Article 110", "5 - Simplification of the LGD for reinsurance arrangements, Article 112a", "6 - Simplification for type 1 exposures, Article 112b", "7 - Simplification for the risk-mitigating effect of reinsurance arrangements, Article 111", "8 - Simplification for the risk mitigating effect of a reinsurance arrangement, securitisation or derivative for an external counterparty, Article 107a of Directive 2009/138/EC", and "9 - Simplifications not used". If ", "4 - Simplification grouping single name exposures, for the purposes of Article 110", "5 - Simplification of the LGD for reinsurance arrangements, Article 112a", then "4,5" MUST be reported).

The full list of multi value reporting elements in 2.10.0 version is listed in the table below.

Technical table code	RC code	Column label	MD metric labels	MD metric ID	Subdomain	Options
S.14.03.01.01	C0030	Product Identification	Metric: String|TS/Identification of the party to which the risk relates	si2595	LT_6	1, 2, 3
S.14.03.01.01	C0060	Description of Risk(s) included in the coverage	Metric: String|TS/Cyber risks description	si2558	RT_18	1,2,3,4,5,6,7,8,9,10,11,12,13,14,15,16,17, 18, 19, 20, 21, 22, 23, 24
S.18.01.01.02	R1000C1000	Lines of business included	Metric: String|TS/Identification of material lines of business	si2811	LB_67	1,2,3,4,5,6,7,8,9,10,11,12, 25, 26, 27, 28
S.25.01.21.03	R0030C0090	USP	Metric: String|TS/USP - Life underwriting risk	si2468	AP_19	1,9
S.25.01.22.03	R0030C0090	USP	Metric: String|TS/USP - Life underwriting risk	si2468	AP_19	1,9

S.25.01.21.03	R0040C0090	USP	Metric: String|TS/USP - Health underwriting risk	si2469	AP_20	1,2,3,4,5,9
S.25.01.22.03	R0040C0090	USP	Metric: String|TS/USP - Health underwriting risk	si2469	AP_20	1,2,3,4,5,9
S.25.01.21.03	R0050C0090	USP	Metric: String|TS/USP - Non life underwriting risk	si2470	AP_21	4,6,7,8,9
S.25.01.22.03	R0050C0090	USP	Metric: String|TS/USP - Non life underwriting risk	si2470	AP_21	4,6,7,8,9
S.26.01.01.03	R0012C0010	Simplifications spread risk – bonds and loans	Metric: String|TS/Simplifications - spread risk - bonds and loans [240]	si2525	AP_30	1,2,9
S.26.01.04.03	R0012C0010	Simplifications spread risk – bonds and loans	Metric: String|TS/Simplifications - spread risk - bonds and loans [240]	si2525	AP_30	1,2,9
SR.26.01.01.03	R0012C0010	Simplifications spread risk – bonds and loans	Metric: String|TS/Simplifications - spread risk - bonds and loans [240]	si2525	AP_30	1,2,9
SR.26.01.04.03	R0012C0010	Simplifications spread risk – bonds and loans	Metric: String|TS/Simplifications - spread risk - bonds and loans [240]	si2525	AP_30	1,2,9
S.26.02.01.02	R0010C0010	Simplifications	Metric: String|TS/Simplifications - Counterparty default risk [240]	si2527	AP_31	3,4,5,6,7,8,9
S.26.02.04.02	R0010C0010	Simplifications	Metric: String|TS/Simplifications - Counterparty default risk [240]	si2527	AP_31	3,4,5,6,7,8,9
SR.26.02.01.02	R0010C0010	Simplifications	Metric: String|TS/Simplifications - Counterparty default risk [240]	si2527	AP_31	3,4,5,6,7,8,9
S.26.03.01.03	R0040C0010	Simplifications - lapse risk	Metric: String|TS/Simplifications - lapse risk [240]	si2528	AP_32	1,2,9
S.26.03.04.03	R0040C0010	Simplifications - lapse risk	Metric: String|TS/Simplifications - lapse risk [240]	si2528	AP_32	1,2,9
SR.26.03.01.03	R0040C0010	Simplifications - lapse risk	Metric: String|TS/Simplifications - lapse risk [240]	si2528	AP_32	1,2,9
S.26.04.01.09	R0050C0010	Simplifications - SLT lapse risk	Metric: String|TS/Simplifications - SLT lapse risk [240]	si2529	AP_33	1,2,9

S.26.04.04.09	R0050C0010	Simplifications - SLT lapse risk	Metric: String|TS/Simplifications - SLT lapse risk [240]	si2529	AP_33	1,2,9
SR.26.04.01.09	R0050C0010	Simplifications - SLT lapse risk	Metric: String|TS/Simplifications - SLT lapse risk [240]	si2529	AP_33	1,2,9
S.27.01.01.27	R0002C0001	Simplifications used – natural catastrophe risk	Metric: String|TS/Simplifications used – natural catastrophe risk	si2536	AP_34	1,2,3,4,5,9
S.27.01.04.27	R0002C0001	Simplifications used – natural catastrophe risk	Metric: String|TS/Simplifications used – natural catastrophe risk	si2536	AP_34	1,2,3,4,5,9
SR.27.01.01.27	R0002C0001	Simplifications used – natural catastrophe risk	Metric: String|TS/Simplifications used – natural catastrophe risk	si2536	AP_34	1,2,3,4,5,9
S.30.03.01.01	C0100	Inclusion of catastrophic reinsurance cover	Metric: String|TS/Description of inclusion of catastrophic guarantees	si1355	RT_16	1,2,3,4,5,6,7,8,9
S.33.01.04.01	C0150	Use of undertaking specific parameters	Metric: String|TS/Description, where undertaking specific parameters were used in standard formula [if anywhere]	si1371	LB_53	1,2,3,4
S.33.01.04.01	C0160	Use of simplifications	Metric: String|TS/Description, where simplifications were used in standard formula [if anywhere]	si1370	LB_54	1,2,3,4,5,6,7,8,9,10,11,12,13,14,15,16,17,18

A separate case is reporting countries following ISO 3166–1 alpha–2 code where number of countries should be reported at once. Under this scenario ISO 3166–1 alpha–2 codes MUST be separated with ",” (e.g. 'PL,GR'). The table below identifies technical tables where such situation occurs.

Technical table code	RC code	Column label	MD metric labels	MD metric ID
S.14.01.01.01	C0080	Country	Metric: String|TS/Description of countries or group of countries	si1350
S.14.04.11.01	C0080	Country	Metric: String|TS/Description of countries or group of countries	si1350
S.14.05.11.01	C0080	Country	Metric: String|TS/Description of countries or group of countries	si1350

V.6 Reporting special cases with Solvency II Taxonomy

The foundation of efficient supervisory reporting is regular data submission. Nevertheless, supervisors need to have the possibility to adapt to any unexpected scenarios. This includes requesting, receiving and accepting submissions including only specific template(s) or even selected data points.

There are at least the following three special cases:

V.6.1 Special cases foreseen in the ITS

The ITS (Implementing Regulation (EU) 2015/2450) includes one specific example which might need to be provided by filer and be covered as a special case. The example relates to templates S.30.03 and S.30.04 for which annex II states: *"If reinsurance strategy changes materially after that date or if the renovation of the reinsurance contracts are performed later than the reporting date and before next 1 January, the information on this template shall be re-submitted when adequate"*.

V.6.2 Special cases not particularly foreseen in the ITS, but following the general approach of article 35 of the Directive

According to the article 35 of Solvency II Directive (2009/138/EC): *"Member States shall require insurance and reinsurance undertakings to submit to the supervisory authorities the information which is necessary for the purposes of supervision (…)"*. As a result, the NCAs may in particular cases require, for example, monthly submissions or submissions addressing specific issues.

V.6.3 Empty submissions

Empty submission is a report covering only the Basic information template. Such filing could be required in order to address particular needs of an NCA or to reflect special status of an undertaking. For example, in case of a merger between two companies in insurance sector when a transaction is backdated, one side of the merged companies may need to resubmit Q1 and Q2 reports with no data, while the other would have to resubmit the data of the entire merged company.

V.6.4 Fields values indications

	Regular/Ad-hoc submission (R0100, C0010)	**Initial submission or re-submission (R0210, C0010)**
Special cases foreseen in the ITS	Resubmission of S.30	Submission for the first update and afterwards re-submission
Special cases not foreseen in the ITS, but following general approach of article 35 of the Solvency II Directive	Ad-hoc	Check with the NCA
Empty submissions	Empty submission	Check with the NCA

V.7 Solvency II Public Disclosure Templates

The Solvency II Taxonomy includes the Public Disclosure Templates. However, this is only as an option for the undertakings to facilitate the preparation of the reports. The inclusion of these templates in the Taxonomy does not imply any changes in the Implementing Technical Standards regarding the format of disclosure and currently there is no intention to collect or publish these data in XBRL format.

V.8 Direct URL to download the Solvency and Financial Condition Report (SFCR)

Insurance taxonomy users are requested **on a voluntary basis** to provide with the annual reporting a technical Direct URL to download the Solvency and Financial Condition Report (SFCR) in the template S.01.02. Please provide a direct URL to the SFCR file noting that:

- The file of the SFCR report shall be directly downloadable using only the link, without requiring human intervention (like registration or captchas). Internal or external automatic html redirections[20] are allowed.
- If possible, the SFCR report should be published in the PDF format (ISO 32000-1) with search function capabilities for the text and numbers in the file (i.e. not scanned images).
- Providing this URL is voluntary at this stage, however EIOPA encourages insurance undertakings to provide it as it will allow EIOPA to further explore the possibilities consulted in the Public Consultation „Review of technical implementation means for the package on Solvency 2 Supervisory Reporting and Public Disclosure" to improve reachability of the SFCR.

When the URL is not provided the following text MUST be reported "NOT PROVIDED/NOT AVAILABLE".

[20] Please note that if the SFCR report/URL is not available/known at the time of preparing the Solvency 2 regulatory reporting filers can easily use the redirections or booking of URLs and populate afterwards the file SFCR in this URL when available.

VI Pension Funds related guidelines and examples

VI.1 LEI and other entity codes

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 for the Pension funds package.

Business table groups	Variant	Table	"Code" and "Type of code" RC code	Item must be reported*	Available options if reported**	Are the special cases for entity codes acceptable?	Modelling approach	Label of artefact used in modelling
PF.01.02	.24; .25; .30; .31	PF.01.02.(variant).01	R0080	Yes	LEI/{Code} SC/{Code}	No	Metric	Metric: String|TS/Pension fund identification code
PF.01.02	.26; .27	PF.01.02.(variant).03	C0100	Yes	LEI/{Code} SC/{Code}	No	Typed dimension	ZZ: IORP identification code
PF.04.03	.26	PF.04.03.(variant).01	C0100	Yes	LEI/{Code} SC/{Code}	No	Typed dimension	ZZ: IORP identification code
PF.06.02	.26	PF.06.02.(variant).01	C0002	Yes	LEI/{Code} SC/{Code}	Yes	Typed dimension	ZZ: IORP identification code
PF.06.02	.26	PF.06.02.(variant).02	C0002	Yes	LEI/{Code} SC/{Code}	Yes	Typed dimension	ZZ: IORP identification code
PF.06.02	.24; .25; .26; .30; .31	PF.06.02.(variant).01	C0051	No	LEI/{Code} None	No	Metric	Metric: String|TS/Custodian code
PF.06.02	.24; .25; .26; .30; .31	PF.06.02.(variant).02	C0150	No	LEI/{Code} None	No	Metric	Metric: String|TS/Issuer code
PF.06.02	.24; .25; .26; .30; .31	PF.06.02.(variant).02	C0190	No	LEI/{Code} None	No	Metric	Metric: String|TS/Issuer group code
PF.08.01	.26	PF.08.01.(variant).01	C0002	Yes	LEI/{Code} SC/{Code}	Yes	Typed dimension	ZZ: IORP identification code

PF.08.01	.26	PF.08.01.(variant).02	C0002	Yes	LEI/{Code} SC/{Code}	Yes	Typed dimension	ZZ: IORP identification code
PF.08.01	.24; .25; .26	PF.08.01.(variant).02	C0270	No	LEI/{Code} CA/{Code}	No	Metric	Metric: String|TS/Counterparty code
PF.08.01	.24; .25; .26	PF.08.01.(variant).02	C0340	No	LEI/{Code} CA/{Code}	No	Metric	Metric: String | TS/Counterparty group code

*- for metrics in open tables 'Yes' means that the fact has to be reported when template is reported; for metrics in closed tables 'Yes' means that the fact has to be reported when particular row or column is reported; for typed dimensions 'Yes' means that it must not be reported as nil.

**- for metrics with 'Name', it is assumed that a free text description of name defined for this filed should be provided for this option

VI.2 ISIN and other instrument codes

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 for the Pension funds package.

Business table groups	Variant	Table	"Code" and "Type of code" RC codes	Item must be reported*	Modelling approach	Label of artefact used in modelling
PF.06.02	.24; .25; .26; .30; .31	PF.06.02.(variant).01	C0010	Yes	Typed dimension	UI: URI
		PF.06.02.(variant).02	C0010	Yes	Typed dimension	UI: URI
PF.06.03	.24	PF.06.03.(variant).01	C0010	Yes	Typed dimension	UI: URI
PF.08.01	.24; .25; .26	PF.08.01.(variant).01	C0010	Yes	Typed dimension	UI: URI
		PF.08.01.(variant).02	C0010	Yes	Typed dimension	UI: URI
PF.08.01	.24; .25; .26	PF.08.01.(variant).01	C0090	No	Typed dimension	IW: Code of underlying derivative

*- for typed dimensions 'Yes' means that it must not be reported as nil.

Please note that to fulfil PEPP prudential reporting obligations, filers are required to provide PEPP registration number. The format of this code differs from the usual pattern and presents as follows:

- PEPP-{ID Type: "OFF" (Official PEPP Registration ID)}-{ISO 3166-1 alpha-2 code for the home country of national competent authority}-{YYYYMMDDHHMMSS format PEPP approval or submission date and time}-{a sequential number per country and date}, for example:
    - PEPP-OFF-FR-20210121235959-0000001
    - PEPP-OFF-DE-20210817160323-0000007.

VI.3 Reporting of Non Applicable facts

The below examples are provided as a guide to identify cases where non applicable facts may be reported:

1. In PF.06.02 if the internal rating is reported then the external is not requested and should not be reported. However, it may be reported as 0 for technical reasons.

2. In PF.06.02 Par amount (C0070) "…nominal amount for CIC = 72, 73, 74, 75 and 79 is applicable" the par amount shall be reported for these CIC codes (including 0s) and should not be reported in other cases except when is needed as 0 for technical reasons.

VI.4 Artificial keys

By design typed dimensions used to model the mandatory artificial keys are unique for tables of an entry point (except the technical entry point).

Table group	Variant	Table	RC code	Typed dimension	Label of typed dimension
PF.06.02	.24; .25; .26; .30; .31	PF.06.02.(variant).01	C0001	XJ	PF.06.02.zz.01 line identification
PF.06.03	.24	PF.06.03.(variant).01	C0001	XW	PF.06.03.zz.01 line identification
PF.08.01	.24; .25; .26	PF.08.01.(variant).01	C0001	XV	XV: PF.08.01.zz.01 line identification

VI.5 Multi value elements reporting is applicable

It could be required in the Pension Funds reporting that set of countries should be reported at once. Under this scenario ISO 3166–1 alpha–2 codes MUST be separated with "," (e.g. 'PL,GR'). The table below identifies technical tables where such situation occurs.

Technical table code	RC code	Column label	MD metric labels	MD metric ID
PF.04.03.26.01	C0110	Active host country	Metric: String|TS/Active host country	si5101

VII Pan-European Personal Pension Product Key Information Document related guidelines and examples

VII.1 LEI and other entity codes

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 for the Pan-European Personal Pension Product KID package.

Business table groups	Variant	Table	"Code" and "Type of code" RC code	Item must be reported*	Available options if reported	Are the special cases for entity codes acceptable?	Modelling approach	Label of artefact used in modelling
PEP.01.02	.34 .35	PEP.01.02.(variant).01	R0040	Yes	LEI/{Code} SC/{Code}	No	Metric	Metric: String| TS/Undertaking identification code

*- for metrics in open tables 'Yes' means that the fact has to be reported when template is reported; for metrics in closed tables 'Yes' means that the fact has to be reported when particular row or column is reported; for typed dimensions 'Yes' means that it must not be reported as nil.

VII.2 ISIN and other instrument codes

In the PEPP KID framework there is no ISIN-by-ISIN (or similar) granular reporting.

VII.3 Reporting of Non Applicable facts

In the PEPP KID framework there are no specific cases for reporting Non applicable facts.

VII.4 Artificial keys

In the PEPP KID framework there are no artificial keys as the only open table is the technical PET.99 table.

VII.5 Multi value elements reporting is applicable

Some facts in Pan-European Personal Pension Product represent predefined lists of options, i.e. the LOGs identify the set of allowed values to be reported in a cell. In a few cases the value of a cell may include one or more options from a given set. In such situation, the

value MUST be reported as a set of applicable integer numbers provided by the business logs, in incremental order and separated with commas (without spaces).

For example, according to business logs, "Pay-out options description" (row R0170, column C0030 of PEP.01.04.34.03) could be reported as a combination of: "1 – Annuity and life-long pay-out", "2 – Lump sum", "3 – Drawn down payments", "4 – A combination of these". If "2 – Lump sum" and "3 – Drawn down payments" are applicable "Pay-out options description" then "2,3" MUST be reported).

The full list of multi value reporting elements in 2.6.1 version is listed in the table below.

Technical table code	RC code	Column label	MD metric labels	MD metric ID	Subdomain	Options
PEP.01.04.34.03	R0170C0030	Pay-out options description	Metric: String|TS/PEPPs pay-out options	si7048	AM_701	1,2,3,4
PEP.01.04.35.03	R0170C0030	Pay-out options description	Metric: String|TS/PEPPs pay-out options	si7048	AM_701	1,2,3,4

VIII Pan-European Personal Pension Product Prudential Reporting related guidelines and examples

VIII.1 LEI and other entity codes

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 for the Pan-European Personal Pension Product PR package.

Business table groups	Variant	Table	"Code" and "Type of code" RC code	Item must be reported*	Available options if reported	Are the special cases for entity codes acceptable?	Modelling approach	Label of artefact used in modelling
PP.06.02	.33	PP.06.02.(variant).01	C0050	No	LEI/{Code}{Name}	No	Metric	Metric: String|TS/Custodian
PP.06.02	.33	PP.06.02.(variant).02	C0150	No	LEI/{Code}None	No	Metric	Metric: String|TS/Issuer code
PP.06.02	.33	PP.06.02.(variant).02	C0190	No	LEI/{Code}None	No	Metric	Metric: String|TS/Issuer group code

*- for metrics in open tables 'Yes' means that the fact has to be reported when template is reported; for metrics in closed tables 'Yes' means that the fact has to be reported when

particular row or column is reported; for typed dimensions 'Yes' means that it must not be reported as nil.

VIII.2 ISIN and other instrument codes

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 for the Pan-European Personal Pensions Product PR package.

Business table groups	Variant	Table	"Code" and "Type of code" RC codes	Item must be reported*	Modelling approach	Label of artefact used in modelling
PP.06.02	.33	PP.06.02.(variant).01	C0010	Yes	Typed dimension	UI: URI
		PP.06.02.(variant).02	C0010	Yes	Typed dimension	UI: URI
PP.06.03	.33	PP.06.03.(variant).01	C0010	Yes	Typed dimension	UI: URI

*- for typed dimensions 'Yes' means that it must not be reported as nil.

Please note that to fulfil PEPP prudential reporting obligations, filers are required to provide PEPP registration number. The format of this code differs from the usual pattern and presents as follows:

- PEPP-{ID Type: "OFF" (Official PEPP Registration ID)}-{ISO 3166-1 alpha-2 code for the home country of national competent authority}-{YYYYMMDDHHMMSS format PEPP approval or submission date and time}-{a sequential number per country and date}, for example:
    - PEPP-OFF-FR-20210121235959-0000001
    - PEPP-OFF-DE-20210817160323-0000007.

VIII.3 Reporting of Non Applicable facts

In the PEPP PR framework, there are no specific cases for reporting Non applicable facts.

VIII.4 Artificial keys

By design typed dimensions used to model the mandatory artificial keys are unique for tables of an entry point (except the technical entry point).

Table group	Variant	Table	RC code	Typed dimension	Label of typed dimension
PP.06.02	.33	PP.06.02.(variant).01	C0001	VD	PP.06.02.zz.01 line identification
PP.06.03	.33	PP.06.03.(variant).01	C0001	VF	PP.06.03.zz.01 line identification

VIII.5 Multi value elements reporting is applicable

In the PEPP PR framework, there is no multi value elements reporting.

IX Financial Conglomerates guidelines and examples

IX.1 LEI and other entity codes

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 for the FICOD package.

Business table groups	Variant	Table	"Code" and "Type of code" RC code	Item must be reported*	Available options if reported	Are the special cases for entity	Modelling approach	Label of artefact used in modelling
FC.00.01	.36	FC.00.01.(variant).01	FR0011	Yes	LEI/{Code} None	No	Metric	Metric: String|TS/Undertaking identification code
FC.01.01	.36	FC.01.01.(variant).01	FC0030	Yes	LEI/{Code} SC/{Code}	Yes	Typed dimension	IX: Identification code of investor/buyer/transferee/payer/reinsured/beneficiary
FC.01.01	.36	FC.01.01.(variant).01	FC0060	Yes	LEI/{Code} SC/{Code}	Yes	Typed dimension	ZS: Identification code of issuer/seller/transferor/receiver/reinsurer/provider
FC.02.01	.36	FC.02.01.(variant).01	FC0030	Yes	LEI/{Code} SC/{Code}	Yes	Typed dimension	IX: Identification code of investor/buyer/transferee/payer/reinsured/beneficiary
FC.02.01	.36	FC.02.01.(variant).01	FC0060	Yes	LEI/{Code} SC/{Code}	Yes	Typed dimension	ZS: Identification code of issuer/seller/transferor/receiver/reinsurer/provider
FC.03.01	.36	FC.03.01.(variant).01	FC0030	Yes	LEI/{Code} SC/{Code}	Yes	Typed dimension	ZS: Identification code of issuer/seller/transferor/receiver/reinsurer/provider
FC.03.01	.36	FC.03.01.(variant).01	FC0060	Yes	LEI/{Code} SC/{Code}	Yes	Typed dimension	IX: Identification code of investor/buyer/transferee/payer/reinsured/beneficiary
FC.04.01	.36	FC.04.01.(variant).01	FC0030	Yes	LEI/{Code} SC/{Code}	Yes	Typed dimension	IX: Identification code of investor/buyer/transferee/payer/reinsured/beneficiary

FC.04.01	.36	FC.04.01.(variant).01	FC0060	Yes	LEI/{Code} SC/{Code}	Yes	Typed dimension	ZS: Identification code of issuer/seller/transferor/receiver/reinsurer/provider
FC.05.01	.36	FC.05.01.(variant).01	FC0030	Yes	LEI/{Code} SC/{Code}	Yes	Typed dimension	QP: Identification code of revenue side
FC.05.01	.36	FC.05.01.(variant).01	FC0060	Yes	LEI/{Code} SC/{Code}	Yes	Typed dimension	QR: Identification code of expense side
FC.06.01	.36	FC.06.01.(variant).01	FC0020	Yes	LEI/{Code} SC/{Code}	Yes	Typed dimension	GO: Counterparty Group ID
FC.06.01	.36	FC.06.01.(variant).01	FC0090	Yes	LEI/{Code} SC/{Code}	Yes	Typed dimension	CE: Identification code of entity

*- for metrics in open tables 'Yes' means that the fact has to be reported when template is reported; for metrics in closed tables (i.e., FC.00.01) 'Yes' means that the fact has to be reported when particular row or column is reported; for typed dimensions 'Yes' means that it must not be reported as nil.

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.

IX.2 ISIN and other instrument codes

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 for the FICOD package.

Business table groups	Variant	Table	"Code" and "Type of code" RC codes	Item must be reported*	Modelling approach	Label of artefact used in modelling
FC.01.01	.36	FC.01.01.(variant).01	FC0100	Yes	Typed dimension	UI: URI
FC.02.01	.36	FC.02.01.(variant).01	FC0100	Yes	Typed dimension	UI: URI

FC.02.01	.36	FC.02.01.(variant).01	FC0200	No	Metric	Metric: String|TT/Futures, forwards, options and other derivatives|TS/Description of asset/liability underlying the derivative

*- for typed dimensions 'Yes' means that it must not be reported as nil.

IX.3 Reporting of Non Applicable facts

In the FICOD framework, there are no specific cases for reporting Non applicable facts.

IX.4 Artificial keys

By design typed dimensions used to model the mandatory artificial keys are unique for tables of an entry point (except the technical entry point).

Table group	Variant	Table	RC code	Typed dimension	Label of typed dimension
FC.01.01	.36	FC.01.01.(variant).01	FC0001	ZG	FC.01.01.zz.01 line identification
FC.02.01	.36	FC.02.01.(variant).01	FC0001	ZH	FC.02.01.zz.01 line identification
FC.03.01	.36	FC.03.01.(variant).01	FC0001	ZI	FC.03.01.zz.01 line identification
FC.04.01	.36	FC.04.01.(variant).01	FC0001	ZJ	FC.04.01.zz.01 line identification
FC.05.01	.36	FC.05.01.(variant).01	FC0001	ZL	FC.05.01.zz.01 line identification
FC.06.01	.36	FC.06.01.(variant).01	FC0001	ZM	FC.06.01.zz.01 line identification

IX.5 Multi value elements reporting is applicable

In the FICOD framework, there is no multi value elements reporting.

X Insurance Recovery and Resolution Directive guidelines and examples

X.1 LEI and other entity codes

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 for the IRRD package.

Business table groups	Variant	Table	"Code" and "Type of code" RC codes	Item must be reported*	Modelling approach	Label of artefact used in modelling	Business table groups	Variant
IR.01.02	.39	IR.01.02.(variant).01	R0020	Yes	LEI/{Code} SC/{Code}	No	Metric	Metric: String|TS/Undertaking identification code
IR.02.01	.39	IR.02.01.(variant).01	C0020	No	LEI/{Code} SC/{Code}	Yes	Typed dimension	CE: Identification code of entity
IR.02.01	.39	IR.02.01.(variant).01	C0030	No	EUID/{Code}	Yes	Typed dimension	EU : European Unique Identifier (EUID)
IR.02.02	.39	IR.02.02.(variant).01	C0020	Yes	LEI/{Code} SC/{Code}	No	Metric	Metric: String|TS/Investor identification code
IR.02.02	.39	IR.02.02.(variant).01	C0050	Yes	LEI/{Code} SC/{Code}	No	Metric	Metric: String|TS/Investee identification code
IR.04.01	.40	IR.04.01.(variant).01	C0020	No	LEI/{Code} SC/{Code}	No	Metric	Metric: String|TS/Investor, lender or beneficiary identification code
IR.04.01	.40	IR.04.01.(variant).01	C0030	No	EUID/{Code}	No	Metric	Metric: String|TS/Investor, lender or beneficiary European Unique Identifier (EUID)
IR.04.01	.40	IR.04.01.(variant).01	C0050	No	LEI/{Code} SC/{Code}	No	Metric	Metric: String|TS/Issuer, borrower or provider identification code
IR.04.01	.40	IR.04.01.(variant).01	C0060	No	EUID/{Code}	No	Metric	Metric: String|TS/Issuer, borrower or provider European Unique Identifier (EUID)
IR.05.01	.39	IR.05.01.(variant).01	C0020	No	LEI/{Code} SC/{Code}	No	Typed dimension	CQ: Liability counterparty ID
IR.05.01	.39	IR.05.01.(variant).01	C0030	No	EUID/{Code}	No	Typed dimension	EU : European Unique Identifier (EUID)
IR.05.02	.39	IR.05.02.(variant).01	C0020	No	LEI/{Code} SC/{Code}	No	Typed dimension	DG: Off-balance sheet counterparty ID

IR.05.02	.39	IR.05.02.(variant).01	C0030	No	EUID/{Code}	No	Typed dimension	EU : European Unique Identifier (EUID)
IR.07.04	.40	IR.07.04.(variant).01	C0030	No	LEI/{Code} SC/{Code}	No	Metric	Metric: String|TS/Undertaking identification code
IR.07.04	.40	IR.07.04.(variant).01	C0040	No	EUID/{Code}	No	Metric	Metric: String|TS/Undertaking European Unique Identifier (EUID)
IR.07.05	.40	IR.07.04.(variant).01	C0030	No	LEI/{Code} SC/{Code}	No	Metric	Metric: String|TS/Undertaking identification code
IR.07.05	.40	IR.07.04.(variant).01	C0040	No	EUID/{Code}	No	Metric	Metric: String|TS/Undertaking European Unique Identifier (EUID)
IR.08.01	.39	IR.08.01.(variant).01	C0050	No	LEI/{Code} SC/{Code}	No	Metric	Metric: String|TS/Service recipient identification code
IR.08.01	.39	IR.08.01.(variant).01	C0060	No	EUID/{Code}	No	Metric	Metric: String|TS/Service recipient European Unique Identifier (EUID)
IR.08.01	.39	IR.08.01.(variant).01	C0080	No	LEI/{Code} SC/{Code}	No	Metric	Metric: String|TS/Service provider identification code
IR.08.01	.39	IR.08.01.(variant).01	C0090	No	EUID/{Code}	No	Metric	Metric: String|TS/Service provider European Unique Identifier (EUID)
IR.08.01	.39	IR.08.01.(variant).01	C0110	No	LEI/{Code} SC/{Code}	No	Metric	Metric: String|TS/Service provider parent company identification code
IR.08.01	.39	IR.08.01.(variant).01	C0120	No	EUID/{Code}	No	Metric	Metric: String|TS/Service provider parent company European Unique Identifier (EUID)
IR.09.01	.39	IR.09.01.(variant).01	C0030	No	LEI/{Code} SC/{Code}	No	Metric	Metric: String|TS/System user identification code

IR.09.01	.39	IR.09.01.(variant).01	C0040	No	EUID/{Code}	No	Metric	(Metric: String|TS/System user European Unique Identifier (EUID)
IR.09.01	.39	IR.09.01.(variant).01	C0070	No	LEI/{Code} SC/{Code}	No	Metric	Metric: String|TS/FMI identification code
IR.09.01	.39	IR.09.01.(variant).01	C0110	No	LEI/{Code} SC/{Code}	No	Metric	Metric: String|TS/Intermediary identification code

*- for metrics in open tables 'Yes' means that the fact has to be reported when template is reported; for metrics in closed tables (i.e., FC.00.01) 'Yes' means that the fact has to be reported when particular row or column is reported; for typed dimensions 'Yes' means that it must not be reported as nil.

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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:

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- 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.

X.2 Artificial keys

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Table group	Variant	Table	RC code	Typed dimension	Label of typed dimension
IR.02.02	.39	IR.02.02.(variant).01	C0001	ZL	IR.02.02.zz.01 line identification
IR.04.01	.40	IR.04.01.(variant).01	C0001	ZJ	IR.04.01.zz.01 line identification
IR.06.01	.39	IR.06.01.(variant).01	C0001	ZI	IR.06.01.zz.01 line identification
IR.07.04	.40	IR.07.04.(variant).01	C0001	ZF	IR.07.04.zz.01 line identification
IR.07.05	.40	IR.07.05.(variant).01	C0001	ZG	IR.07.05.zz.01 line identification
IR.07.06	.39	IR.07.06.(variant).01	C0001	ZH	IR.07.06.zz.01 line identification

X.3 Multi value elements reporting is applicable

In the IRRD model there is one case where a number of countries should be reported at once, following ISO 3166–1 alpha–2 code. Under this scenario ISO 3166–1 alpha–2 codes MUST be separated with "," (e.g. 'PL,GR'). The table below identifies tables where such situation occurs.

Technical table code	RC code	Column label	MD metric labels	MD metric ID
IR.04.01.40.01	C0130	Governing law	Metric: String|TS/ Country whose law governs the contract, instrument or agreement	si2994