



EIOPA-17/332

# Release notes for the 2.3.0 **Hotfix** release of the EIOPA **Solvency II** DPM and XBRL taxonomy

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## I Introduction

This EIOPA Solvency II DPM and XBRL taxonomy package release 2.3.0 hotfix is provided to be used from the 31/12/2018 reference date until a new version is announced in line with the [Governance of Taxonomy Releases](#).

It covers both the definition of reporting requirements and the underlying regulations for this release.

Please note that the DPM dictionary (EIOPA\_DPM\_Dictionary\_2.3.0\_Hotfix.xlsx) includes now the 2.3.0 Solvency 2 DPM dictionary enriched with the Pension funds 2.3.0 elements. It is labelled hotfix however **there are NO CHANGES for the 2.3.0 Solvency 2 elements of the dictionary nor in the underlying 2.3.0 hotfix XBRL taxonomy dictionary.**

Please note that the 2.3.0 Solvency 2 hotfix is correcting only the taxonomy validations to optimise the data quality with minor impact on IT systems. Therefore providing XBRL "instance compatibility" with 2.3.0. However, is required that **all systems are updated with this hotfix** in order to have the same set of validations.

## II Underlying regulations

DPM and taxonomy are based on the following materials:

- The Commission Implementing Regulation (EU) 2015/2450 with regard to the templates for the submission of information to the supervisory authorities according to Directive 2009/138/EC ([ITS on Reporting](#));
- The Commission Implementing Regulation (EU) 2016/1868 amending and correcting Implementing Regulation (EU) 2015/2450 laying down implementing technical standards with regard to the templates for the submission of information to the supervisory authorities according to Directive 2009/138/EC ([ITS on Reporting - amendment](#));
- The Commission Implementing Regulation (EU) 2017/2189 of 24 November 2017 amending and correcting Implementing Regulation (EU) 2015/2450 laying down implementing technical standards with regard to the templates for the submission of information to the supervisory authorities according to Directive 2009/138/EC of the European Parliament and of the Council ([ITS on Reporting - amendment](#));
- The Commission Implementing Regulation (EU) 2015/2452 of 2 December 2015 laying down implementing technical standards with regard to the procedures, formats and templates of the solvency and financial condition report in accordance with Directive 2009/138/EC ([ITS on Disclosure](#))<sup>1</sup>;
- The Commission Implementing Regulation (EU) 2017/2190 of 24 November 2017 amending and correcting Implementing Regulation (EU) 2015/2452 laying down implementing technical standards with regard to the procedures, formats and

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<sup>1</sup> The Public Disclosure Templates are included in the Taxonomy only as an option for the undertakings to facilitate the preparation of the reports. However, note that there are not changes in the Regulations for the publication of this information in regards the format, and currently there is no intention to collect or publish this data in XBRL.

templates of the solvency and financial condition report according to Directive 2009/138/EC ([ITS amendment on Disclosure](#))

- The 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](#));
- The Guidelines on Financial Stability Reporting ([Guidelines and annexes](#));
- The Guidelines on Third Country Branches ([Guidelines and annexes](#));
- Unofficial reporting [templates](#) including ECB add-ons and [instructions](#) for ECB add-ons ([ECB add-ons](#)).
- The **Business package** based on documents publicly consulted amending and correcting the Commission Implementing Regulation (EU) 2015/2450, (EU) 2015/2452, the Guidelines on Financial Stability Reporting and the Guidelines on the supervision of branches of third-country insurance undertakings. Please note that this package is pending to the European Commission endorsement but that changes impacting Taxonomy are not expected.

### III Content

This package contains:

Introduction:

The [Taxonomy licence](#)

The [Solvency 2 Release notes](#)

The [List of Known issues](#) for EIOPA taxonomies

DPM:

The [DPM Dictionary](#) and [Solvency 2 Annotated Templates](#) workbooks

The [Detailed change log between the 2.3.0 hotfix and 2.3.0](#) (changes reflect only inclusion of the Pension Funds elements in the dictionary)

The [Detailed change log between the 2.3.0 hotfix and 2.2.0 hotfix](#)

The [DPM documentation](#)

Validations:

The [Solvency 2 List of validations](#)

The [Validation syntax](#)

Taxonomy:

The [Solvency 2 XBRL taxonomy](#), [Solvency 2 XBRL instance examples](#)

The [XBRL taxonomy documentation](#)

The [XBRL Filing Rules](#)

The [Solvency 2 DPM database](#)

The [EIOPA Unified DPM database with Solvency 2 and Pension Funds](#)

Instructions:

The [Solvency 2 Business package](#) supporting the changes

Please be informed that artefacts in *cursive* are common between Solvency II and Pension Funds.

## 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 2.3.0 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	14	5
Annual Solvency II reporting Group	arg	.04	62	40
Quarterly Solvency II reporting Group	qrg	.05	10	1
Annual Solvency II reporting Third country branches	arb	.07	82	10
Quarterly Solvency II reporting Third country branches	qrb	.08	14	2
Annual Financial Stability reporting Solo	afs	.10	6	4
Quarterly Financial Stability reporting Solo	qfs	.11	6	4
Annual Financial Stability reporting Group	afg	.12	6	1
Quarterly Financial Stability reporting Group	qfg	.13	10	4
Annual Financial Stability Third country branches	afb	.14	6	1
Quarterly Financial Stability Third country branches	qfb	.15	6	1
Annual ECB reporting Solo	aes	.16	93	6
Quarterly ECB reporting Solo	qes	.17	15	2
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 <sup>2</sup>	aps	.21	13	5
Annual Solvency II public disclosure Group	apg	.22	9	6
Technical entry point <sup>3</sup>	tep	.23	113	0

<sup>3</sup> The Technical entry point aims to provide the maximum flexibility in data transmission, not addressing any specific business area under discussion. NCAs may request to undertake/s the use of this entry point, however EIOPA currently does not plan to use it.

## V DPM

For DPM explanation and application in the context of reporting please see [EIOPA DPM Documentation](#).

DPM is defined in two workbooks:

- [EIOPA DPM Dictionary 2.3.0](#) Including Solvency 2 and Pension Funds elements
- [EIOPA SolvencyII DPM Annotated Templates 2.3.0](#)

The most significant changes comparing to the previous version are described in “Versioning” worksheet in both DPM Dictionary and Annotated Templates files, however there are also detailed change logs for [the 2.3.0 hotfix and 2.3.0](#) and [2.3.0 hotfix and 2.2.0 hotfix](#)

## VI XBRL

### VI.1 Taxonomy

For Solvency II XBRL Taxonomy description please see [EIOPA XBRL Taxonomy Documentation](#).

### VI.2 Availability of files

Taxonomy files are published as a compressed Taxonomy Package<sup>4</sup> for local use: [EIOPA SolvencyII XBRL Taxonomy 2.3.0 hotfix](#). Please mind that the package includes only EIOPA Solvency II 2.3.0 XBRL Taxonomy files. Following packages need to be loaded for local use:

- XBRL International specification files<sup>5</sup> (if not embedded in the software solution),
- Eurofiling files<sup>6</sup>.

### VI.3 Sample XBRL instance documents

The package contains sample XBRL instance documents for testing purposes. In the [EIOPA SolvencyII XBRL Instance documents 2.3.0 hotfix](#), there are instance examples for each entry point, one contains random data for every table cell, the other has numeric values set to “zeros”. Additionally, there is a template instance with context and fact for each data point preceded by a comment informing which table and cell it fits.

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<sup>4</sup> <https://specifications.xbrl.org/work-product-index-taxonomy-packages-taxonomy-packages-1.0.html>

<sup>5</sup> <https://taxonomies.xbrl.org/taxonomy/6>

<sup>6</sup> <https://taxonomies.xbrl.org/taxonomy/65>

## VI.4 Performance

Due to the incorporation of new validations in the 2.3.0 version an increase of the needed resource for validations may be faced. EIOPA expects that XBRL solutions will address the optimization of these particular checks in the coming months. It is assumed that different approaches may be taken, for example some solution may deactivate these validations executed according to the XBRL standard and implement them by other means (such as C#, SQL, etc.) in order to ensure that the same data quality checks are performed. EIOPA believes that it is better to implement these checks in XBRL standard, rather than issuing them within other non-standard artefacts like the Filing Rules. EIOPA would also like to highlight that these new rules are required in order to ensure the quality of the information and to enable analysis of the information and reduce the number of resubmissions requested. Additionally, these new rules do not add any business changes, only ensure that the existing data quality expectations are met.

## VII Validations

Data checks are listed in [Solvency 2 Validations](#) where all validations for all business requirements scopes appears in a single workbook. The syntax used to define validations is provided in [EIOPA Validations syntax](#).

Apart from fixing of the technical issues, the following enhancements were introduced comparing to 2.2.0 Hotfix version:

- custom functions checking LEI codes was extended with a list of known invalid LEIs,
- new custom mathematical function were introduced to enable reflect validations using exponentiation and square root.

## VIII 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 with the [QA tool](#)
- 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
- Question regarding the business validations (BV) and technical validations (TV) should be addressed to [validations@eiopa.europa.eu](mailto:validations@eiopa.europa.eu)

Please note that feedback sent to [xbrl@eiopa.europa.eu](mailto:xbrl@eiopa.europa.eu) 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.

- 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 will be performed in accordance with Regulation (EC) No. 45/2001 of the European Parliament and the Council of 18 December 2000 on the protection of individuals with regard to the processing of personal data by the Community institutions and bodies and on the free movement of such data.