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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 | <ul style="list-style-type: none"> 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 | <ul style="list-style-type: none"> 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 |

| | |
|------------|---|
| | <ul style="list-style-type: none"> • 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 | <ul style="list-style-type: none"> • 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 | <ul style="list-style-type: none"> • 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 standards.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 | <ul style="list-style-type: none"> • Clarification of S.2.19 • Revision of S.2.23 • Update of Section V (on codes) |
| 01/06/2016 | <ul style="list-style-type: none"> • 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 | <ul style="list-style-type: none"> • Guideline for Reporting of Non Applicable facts • Guideline for uniqueness of artificial keys |
| 01/06/2017 | <ul style="list-style-type: none"> • Include short codes for errors in the filing rules following the EBA approach • Move guidelines section to the rules |
| 15/07/2017 | <ul style="list-style-type: none"> • 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 | <ul style="list-style-type: none"> • Reorganisation of the document for application in both Solvency II and Pensions reporting |
| 01/11/2018 | <ul style="list-style-type: none"> • 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 | <ul style="list-style-type: none"> • 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 |

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 tools¹.

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 and Pension Funds 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 be 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 follow the CEN/EBA numbers / codes where applicable. For this reason, the numbering scheme is not sequential** and allows the sharing of codes with the existing CEN and EBA deliverables. For example if we look at the rule "1.6.(a) – Filing indicators" - 1.6.(a) refers to the CEN/EBA number / code.

II.4 Use of language

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

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

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

III Filing rules

III.1 Filing name

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

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

multipleSchemaRefsOrInappropriateSchemaRef: 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 applicable² 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 document³.

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 in to consideration the implementation by software solutions in the market that may create XBRL instance documents in a template by template order, e.g. for streaming.

exception of any validation rules indicated as deactivated to comply with in material published by EIOPA⁴.

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 ITS⁵ and use of LEI⁶ 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 LEI⁷: "http://standards.iso.org/iso/17442"⁸ or the string "LEI", e.g.:
`<identifier scheme="http://standards.iso.org/iso/17442">969500X1Y8G7LA4DYS04</identifier>`
or
`<identifier scheme="LEI">969500X1Y8G7LA4DYS04</identifier>`
- for specific national codes scheme URL defined by the National Competent Authority or the string "SC".
`<identifier scheme="http://www.NCA_SC_Example.xx/something">88888</identifier>`
or
`<identifier scheme="SC">88888</identifier>`

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

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

⁶ See previous footnote.

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

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

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 `xbri:xbri/xbri:context/xbri:period/xbri:instant`) MUST refer to the same reference date.

2.10 – `xbri:xbri/xbri:context/xbri:period/xbri: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, unless they are explicitly defined to be reported in the original currency.

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

These facts must also be associated to the member of the "Original/exposure currency" dimension having the same value as their `xbri:unit` element. Under this scenario Total/NA domain member is not allowed (see table below).

⁹ Templates in Solvency II DPM and XBRL taxonomy 2.4.0 that could be reported in different currency than the reporting currency are S.16.01 and 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 (converted in to) reporting currency | xbrli:unit element: ISO 4217 currencies (<i>reporting currency</i>) | xbrli:unit element: ISO 4217 currencies (<i>reporting currency</i>) |
| | 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 (<i>original and reporting currency is the same</i>) |

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)'.

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.

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 facts¹⁰.

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.

¹⁰ @xsi:nil may be used for typed dimension domains.

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 figures¹¹ (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, S.08.01, S.08.02, S.11.01 and data points with the data type 'monetary' shall be expressed in units with at least two decimals | Any | @decimals >= 2 |
| b. in all other templates, data points with the data type 'monetary' shall be expressed in units with 0 or more decimals; | >=100 000 000 | @decimals >= -4 |
| | ≥1 000 000 and < 100 000 000 | @decimals >= -3 |
| | ≥1 000 and <1 000 000 | @decimals >= -2 |
| | ≥ 0 and <1000 | @decimals >= -1 |

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

¹¹ For more information about that please see <http://faq.eurofiling.info/decimals/>

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 end 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 streaming¹².

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).

¹² <http://specifications.xbrl.org/work-product-index-streaming-extensions-streaming-extensions-1.0.html>

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.
-->
```

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 website¹³.

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

¹³ <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 and MUST NOT be nilled. Affected typed dimensions are marked as *artificial key*|"mandatory" in the annotated templates document, that 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 |
| 850532.1¹⁴ | 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 e.g. "[SC/979500X1Y9G7LA4DYS04](#)",
9. None¹⁵.

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,
3. SEDOL/{code} for Stock Exchange Daily Official List for the London Stock Exchange,
4. WKN/{code} for Wertpapier Kenn-Number,

¹⁴ Only if the original figure is rounded to 850532.10

¹⁵ „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</"...

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](#)"¹⁶. 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 doesn't differentiate between the instrument quoted in EUR and USD the pattern should reflect it: CAU/ISIN/{code+EUR} and CAU/ISIN/{code+USD} respectively. Please note that all symbols "/" and "+" must be part of the code, for example "[CAU/ISIN/UK1234567890+USD](#)".

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 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").

¹⁶ 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.

IV.4 Non-Brexit and Brexit ready taxonomy

The following two new domain members have been included in the taxonomy in order of not having to publish a specific new 2.4.0 taxonomy update (hotfix) in the case that the Brexit occurs:

- UNITED KINGDOM (AFTER BREXIT) – [s2c_GA:x115]
- UNITED KINGDOM (GIBRALTAR) (AFTER BREXIT) – [s2c_GA:x116]

To ensure that only the correct UK members are used, the taxonomy includes also four new technical validations: TV71, TV72, TV73 and TV74. EIOPA will activate or deactivate the corresponding validations depending on evolution of the Brexit process. In case of Brexit, most probably the rules TV71 and TV72 will be activated (at the moment they are deactivated) to prohibit 'UNITED KINGDOM' - [s2c_GA:GB] and 'UNITED KINGDOM (GIBRALTAR))' – [s2c_GA:GI] from being reported (meaning, it will not be possible to use those domain members in reports). At the same time the rules TV73 and TV74 that prevent the use of ('UNITED KINGDOM (AFTER BREXIT)' – [s2c_GA:x115] and 'UNITED KINGDOM (GIBRALTAR) (AFTER BREXIT)' – [s2c_GA:x116] will be deactivated.

Further technical notes for the XBRL reporting may be delivered in due time if Brexit occurs.

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} SC/{Code} | No | Metric | Metric: String TS/Undertaking identification code |
| S.01.02 | .04 | S.01.02.(variant).01 | R0020 | Yes | LEI/{Code} SC/{Code} | No | Metric | Metric: String TS/Undertaking identification code |

| | | | | | | | | |
|----------|---------------------|-----------------------|-------|-----|-------------------------|-----|------------------------|---|
| S.01.02 | .07 | S.01.02.(variant).01 | R0050 | Yes | LEI/{Code} SC/{Code} | 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 dimensi on | CE: Identification code of entity |
| S.03.02 | .01; .04 | S.03.02.(variant).01 | C0030 | Yes | LEI/{Code} None | No | Metric | Metric: String OB/Unlimi ted guarantees and letters of credit received TS/Cod e of provider of guarantee |
| S.03.03 | .01; .04 | S.03.03.(variant).01 | C0030 | Yes | LEI/{Code} None | No | Metric | Metric: String OB/Unlimi ted guarantees and letters of credit given TS/Code of receiver of guarantee |
| 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 dimensi on | 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 dimensi on | CE: Identification code of entity |
| S.08.01 | .04 | S.08.01.(variant).01 | C0020 | No | LEI/{Code} SC/{Code} | Yes | Typed dimensi on | CE: Identification code of entity |
| S.08.01 | .01; .04 | S.08.01.(variant).02 | C0270 | No | LEI/{Code} None | No | Metric | Metric: String TS/Count erparty code |
| S.08.01 | .01; .04 | S.08.01.(variant).02 | C0340 | No | LEI/{Code} None | No | Metric | Metric: String TS/Counterparty group code |
| S.08.02 | .01; .04 | S.08.02.(variant).02 | C0250 | No | LEI/{Code} None | No | Metric | Metric: String TS/Count erparty code |

| | | | | | | | | |
|----------|-------------|-----------------------|-------|-----|-------------------------|-----|------------------------|--|
| S.08.02 | .01; .04 | S.08.02.(variant).02 | C0280 | No | LEI/{Code} None | No | Metric | Metric: String TS/Count erparty group code |
| S.08.02 | .04 | S.08.02.(variant).01 | C0020 | No | LEI/{Code} SC/{Code} | Yes | Typed dimensi on | CE: Identification code of entity |
| S.09.01 | .04 | S.09.01.(variant).01 | C0020 | No | LEI/{Code} SC/{Code} | Yes | Typed dimensi on | 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/Count erparty code |
| S.10.01 | .04 | S.10.01.(variant).01 | C0020 | No | LEI/{Code} SC/{Code} | Yes | Typed dimensi on | CE: Identification code of entity |
| 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 dimensi on | CE: Identification code of entity |
| S.15.01 | .04 | S.15.01.(variant).01 | C0020 | Yes | LEI/{Code} SC/{Code} | Yes | Typed dimensi on | CE: Identification code of entity |
| S.15.02 | .04 | S.15.02.(variant).01 | C0020 | Yes | LEI/{Code} SC/{Code} | Yes | Typed dimensi on | CE: Identification code of entity |
| S.26.02 | .01; .04 | S.26.02.(variant).01 | C0030 | Yes | LEI/{Code} None | No | Metric | Metric: String II/Standar d formula TS/Singl e name exposure code |
| SR.26.02 | .01 | SR.26.02.(variant).01 | C0030 | Yes | LEI/{Code} None | No | Metric | Metric: String II/Standar d formula TS/Singl e name exposure code |
| S.30.02 | .01 | S.30.02.(variant).01 | C0050 | Yes | LEI/{Code} SC/{Code} | No | Typed dimensi on | RF: Code reinsurer |
| | | S.30.02.(variant).02 | C0180 | Yes | LEI/{Code} SC/{Code} | No | Typed dimensi on | RF: Code reinsurer |
| | | S.30.02.(variant).03 | C0280 | Yes | LEI/{Code} SC/{Code} | No | Typed dimensi on | RF: Code reinsurer |
| | | S.30.02.(variant).01 | C0070 | No | LEI/{Code} SC/{Code} | No | Typed dimensi on | CA: Code broker |

| | | | | | | | | |
|---------|-------------|----------------------|-------|-----|-------------------------|-----|-----------------|---|
| | | S.30.02.(variant).02 | C0200 | No | LEI/{Code} SC/{Code} | No | Typed dimension | CA: Code broker |
| | | S.30.02.(variant).04 | C0370 | Yes | LEI/{Code} SC/{Code} | No | Typed dimension | CA: Code broker |
| 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 | C0070 | No | LEI/{Code} SC/{Code} | No | Typed dimension | CA: Code broker |
| | | S.30.04.(variant).03 | C0270 | Yes | LEI/{Code} SC/{Code} | No | Typed dimension | CA: Code broker |
| | | 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 | .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/t |

| | | | | | | | | |
|---------------|-----|----------------------------|-------|-----|-------------------------|-----|------------------------|--|
| | | | | | | | | ransferee/payer/ reinsured/benefi ciary |
| S.36.01 | .01 | S.36.01.(var iant).01 | C0060 | Yes | LEI/{Code} SC/{Code} | Yes | Typed dimensi on | ZS: Identification code of issuer/seller/trans feror/receiver/r einsurer/provide r |
| S.36.02 | .01 | S.36.02.(var iant).01 | C0030 | Yes | LEI/{Code} SC/{Code} | Yes | Typed dimensi on | IX: Identification code of investor/buyer/t ransferee/payer/ reinsured/benefi ciary |
| S.36.02 | .01 | S.36.02.(var iant).01 | C0060 | Yes | LEI/{Code} SC/{Code} | Yes | Typed dimensi on | ZS: Identification code of issuer/seller/trans feror/receiver/r einsurer/provide r |
| S.36.03 | .01 | S.36.03.(var iant).01 | C0030 | Yes | LEI/{Code} SC/{Code} | Yes | Typed dimensi on | IX: Identification code of investor/buyer/t ransferee/payer/ reinsured/benefi ciary |
| S.36.03 | .01 | S.36.03.(var iant).01 | C0060 | Yes | LEI/{Code} SC/{Code} | Yes | Typed dimensi on | ZS: Identification code of issuer/seller/trans feror/receiver/r einsurer/provide r |
| S.36.04 | .01 | S.36.04.(var iant).01 | C0030 | Yes | LEI/{Code} SC/{Code} | Yes | Typed dimensi on | IX: Identification code of investor/buyer/t ransferee/payer/ reinsured/benefi ciary |
| S.36.04 | .01 | S.36.04.(var iant).01 | C0060 | Yes | LEI/{Code} SC/{Code} | Yes | Typed dimensi on | ZS: Identification code of issuer/seller/trans feror/receiver/r einsurer/provide r |
| S.37.01 | .04 | S.37.01.(var iant).01 | C0020 | Yes | LEI/{Code} None | No | Typed dimensi on | GO: Counterparty Group ID |
| S.37.01 | .04 | S.37.01.(var iant).01 | C0120 | Yes | LEI/{Code} SC/{Code} | Yes | Typed dimensi on | 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 | S.06.02.(variant).01 | C0040 | Yes | Typed dimension | UI: URI |
| | | S.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.08.02 | .01;04 | S.08.02.(variant).01 | C0040 | Yes | Typed dimension | UI: URI |
| | | S.08.02.(variant).02 | C0040 | Yes | Typed dimension | UI: URI |
| | | S.08.02.(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.31.02 | .01;04 | S.31.02.(variant).01 | C0040 | Yes | Typed dimension | UI: URI |
| S.36.01 | .01 | S.36.01.(variant).01 | C0080 | Yes | Typed dimension | UI: URI |

| | | | | | | |
|---------|-----|----------------------|-------|-----|-----------------|--|
| S.36.02 | .01 | S.36.02.(variant).01 | C0080 | Yes | Typed dimension | UI: URI |
| S.36.02 | .01 | S.36.02.(variant).01 | C0180 | No | Metric | Metric: String TT/Futures, forwards, options and other derivatives TS/D escription of asset/liability underlying the derivative |
| S.37.01 | .04 | S.37.01.(variant).01 | C0060 | No | Typed dimension | UI: URI |

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

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 (including 0s) 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.08.02 | 01;04 | S.08.02.(variant).01 | C0440 | XC | S.08.02.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).01 | C0240 | XH | S.14.01.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.30.04 | 01 | S.30.04.(variant).01 | C0001 | YE | S.30.04.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.36.03 | 01 | S.36.03.(variant).01 | C0001 | YC | S.36.03.zz.01 line identification |
| S.36.04 | 01 | S.36.04.(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, "Activity code broker" (column C0090 of S.30.02.01.01) could be reported as a combination of: "1 - Intermediary for placement", "2 - Underwriting on behalf of," and "3 - Financial services". If "2 - Underwriting on behalf of" and "3 - Financial services" are applicable "Activity code broker" then "2,3" MUST be reported).

The full list of multi value reporting elements in 2.4.0 version is listed in the table below.

| Technical table code | RC code | Column label | MD metric labels | MD metric ID | Subdomain | Options |
|-----------------------|------------|---|---|--------------|-----------|-------------------|
| 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.25.02.21.01 | C0090 | USP | Metric: String TS/USP | si2471 | AP_22 | 1,2,3,4,5,6,7,8,9 |
| S.25.02.22.01 | C0090 | USP | Metric: String TS/USP | si2471 | AP_22 | 1,2,3,4,5,6,7,8,9 |
| S.26.01.01.03 | R0112C0010 | 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 | R0112C0010 | 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 | R0112C0010 | 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 - | si2527 | AP_31 | 3,4,5,6,7,9 |

| | | | | | | |
|-----------------------|------------|---|--|--------|-------|----------------------------------|
| | | | Counterparty default risk [240] | | | |
| S.26.02.04.02 | R0010CO010 | Simplifications | Metric: String TS/Simplifications - Counterparty default risk [240] | si2527 | AP_31 | 3,4,5,6,7,9 |
| SR.26.02.01.02 | R0010CO010 | Simplifications | Metric: String TS/Simplifications - Counterparty default risk [240] | si2527 | AP_31 | 3,4,5,6,7,9 |
| S.26.03.01.03 | R0040CO010 | Simplifications - lapse risk | Metric: String TS/Simplifications - lapse risk [240] | si2528 | AP_32 | 1,2,9 |
| S.26.03.04.03 | R0040CO010 | Simplifications - lapse risk | Metric: String TS/Simplifications - lapse risk [240] | si2528 | AP_32 | 1,2,9 |
| SR.26.03.01.03 | R0040CO010 | Simplifications - lapse risk | Metric: String TS/Simplifications - lapse risk [240] | si2528 | AP_32 | 1,2,9 |
| S.26.04.01.09 | R0050CO010 | Simplifications - SLT lapse risk | Metric: String TS/Simplifications - SLT lapse risk [240] | si2529 | AP_33 | 1,2,9 |
| S.26.04.04.09 | R0050CO010 | Simplifications - SLT lapse risk | Metric: String TS/Simplifications - SLT lapse risk [240] | si2529 | AP_33 | 1,2,9 |
| SR.26.04.01.09 | R0050CO010 | Simplifications - SLT lapse risk | Metric: String TS/Simplifications - SLT lapse risk [240] | si2529 | AP_33 | 1,2,9 |
| S.27.01.01.27 | R0002CO001 | 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 | R0002CO001 | 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 | R0002CO001 | Simplifications used – natural catastrophe risk | Metric: String TS/Simplifications used – natural catastrophe risk | si2536 | AP_34 | 1,2,3,4,5,9 |
| 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 | si1370 | LB_54 | 1,2,3,4,5,6,7,8,9,10,11,12,13,14 |

| | | | | | | |
|----------------------|-------|---|---|--------|-------|-----------------------|
| | | | used in standard formula [if anywhere] | | | ,15,16,17, 18 |
| S.30.02.01.01 | C0090 | Activity code broker | Metric: String TS/Activity code broker | si1858 | TB_16 | 1,2,3 |
| S.30.02.01.02 | C0220 | Activity code broker | Metric: String TS/Activity code broker | si1858 | TB_16 | 1,2,3 |
| 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.30.04.01.01 | C0090 | Activity code broker | Metric: String TS/Activity code broker | si1858 | TB_16 | 1,2,3 |

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 |

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.30.01, S.30.02, 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.

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 | .24; .26; .30 | PF.06.02.(variant).02 | C0150 | No | LEI/{Code} None | No | Metric | Metric: String TS/Issuer 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; .26; .30 | PF.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.

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; .26; .30 | 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 |

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

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; .26; .30 | 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 |

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.04.03.2 4.01 | R0010 | Active host country | Metric: String TS/Active host country | si5101 |
| PF.04.03.2 6.01 | C0110 | Active host country | Metric: String TS/Active host country | si5101 |