



EIOPA-17/332

Release notes for the **2.4.0 Hotfix** release of the EIOPA **Solvency II** DPM and XBRL taxonomy

I Introduction

This EIOPA Solvency II DPM and XBRL taxonomy package release 2.4.0 hotfix is provided to be used from the 31/12/2019 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 2.4.0 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 2.4.0. 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) 2018/1844 of 23 November 2018 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 in accordance with 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](#))¹;

¹ 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.

- 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 templates of the solvency and financial condition report according to Directive 2009/138/EC ([ITS amendment on Disclosure](#));
- Commission Implementing Regulation (EU) 2018/1843 of 23 November 2018 amending Implementing Regulation (EU) 2015/2452 laying down implementing technical standards with regard to the procedures, formats and templates of the solvency and financial condition report ([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, 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](#)

DPM:

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

The [Detailed change log between the 2.4.0 and 2.3.0 hotfix](#)

The [DPM documentation](#)

Validations:

The [Solvency 2 List of validations](#)

The [Validation syntax](#)

Taxonomy:

The [Solvency 2 XBRL taxonomy](#), the [Solvency 2 XBRL taxonomy with external files](#), [Solvency 2 XBRL instance examples](#) and [Solvency 2 XBRL assertions tests](#)

The [XBRL taxonomy documentation](#)

The [*XBRL Filing Rules*](#)
The [Solvency 2 DPM database](#)

Instructions:

The [Business package](#)

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 2.4.0 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 ² | aps | .21 | 13 | 5 |
| Annual Solvency II public disclosure Group | apg | .22 | 9 | 6 |
| Technical entry point ³ | tep | .23 | 113 | 0 |

³ 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 2.4.0](#) Including Solvency 2 and Pension Funds elements
- [EIOPA SolvencyII DPM Annotated Templates 2.4.0](#)

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 2.4.0 and 2.3.0 hotfix](#).

The 2.4.0 DPM was enriched with a number of technical solutions aiming at solving typical Solvency II change management issues related to changes to the ISO list of currencies and countries after the publication of the reporting package. For that reason a set of domain members was added, e.g. ‘Temporary identifier for country 1’ or ‘Temporary identifier for currency 1’. For the time being, there are technical validations prohibiting those domain members to be reported (e.g. TV75). Nevertheless, when a requirement to have an additional currency or country will arise, EIOPA will document it in the List of known issues (together with applicable solution) and immediately deactivate related rule allowing a given domain member to be reported.

There is also a set of technical fields added in the Basic information template. For the time being there are technical validations (e.g. TV68) not allowing to report them. However, in case EIOPA will confirm that there is no dedicated container in the DPM/XBRL taxonomy to report a particular requested fact (for instance as a consequence of wrongly identified the same data point), those technical fields will be used. Detailed instruction how to report them will be provided in the List of known issues. Immediately the corresponding validations will be deactivated.

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.

V.1 Taxonomy

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

V.2 Availability of files

Taxonomy files are published as a compressed Taxonomy Package⁴ for local use: [EIOPA SolvencyII XBRL Taxonomy 2.4.0](#). Please mind that the package includes only EIOPA Solvency II 2.4.0 XBRL Taxonomy files. Following packages need to be loaded for local use:

- XBRL International specification files⁵ (if not embedded in the software solution),
- Eurofiling files⁶.

Additional package including these files is published here: [EIOPA SolvencyII XBRL Taxonomy 2.4.0 with external files external files](#) Please mind that these files shall be up to date at the moment of publication of the 2.4.0 taxonomy and will not be maintained for updates.

V.3 Sample XBRL instance documents

The package contains sample XBRL instance documents for testing purposes. In the [EIOPA SolvencyII XBRL Instance documents 2.4.0](#), 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.

VI 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](#).

Five new columns were added in the Business Validation worksheet of the Solvency 2 validations [file](#) allowing for explicit identification if fallback values and interval arithmetic functions are applied to a given validation⁷.

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

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

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

⁷ As this set of columns is provided for the first time, the way how it is represented could be modified in the future based on the feedback received.

Table 2. The list of validations from 2.4.0 release modified in 2.4.0 Hotfix release

| Validation ID | Nature of amendment | Description of amendment |
|----------------|-------------------------------|---|
| BV258_2 | business and technical update | The validation severity shall be non-blocking to be in line with the severity amendment done to BV258_1. |
| BV269_2 | technical update | Validation was corrected in terms of multiplication by rows and application to entry points. |
| BV271_2 | technical update | Validation was corrected in terms of multiplication by rows and application to entry points. |
| BV284_2 | technical update | Validation was corrected in terms of multiplication by rows and application to entry points. |
| BV286_2 | technical update | Validation was corrected in terms of multiplication by rows and application to entry points. |
| BV565_1 | business and technical update | Validation may not work properly for subordinated liabilities. |
| BV565_2 | business and technical update | Validation may not work properly for subordinated liabilities. |
| BV566_1 | business and technical update | Validation may not work properly for subordinated liabilities. |
| BV566_2 | business and technical update | Validation may not work properly for subordinated liabilities. |
| BV574_1 | business and technical update | Modification required due to the necessity to change the list of applicable rows to reflect the changes in the ITS. |
| BV574_2 | business and technical update | Modification required due to the necessity to change the list of applicable rows to reflect the changes in the ITS. |
| BV575_1 | business and technical update | Modification required due to the necessity to change the list of applicable rows to reflect the changes in the ITS. |
| BV575_2 | business and technical update | Modification required due to the necessity to change the list of applicable rows to reflect the changes in the ITS. |
| BV608_2 | technical update only | Wrong technical implementation of regular expression inside matches clause. |
| BV653 | business and technical update | Modification required due to the necessity to consider reporting the natural catastrophe risk simplification in S.27.01. |
| TV5 | technical update only | Not correct allowing for CAU/*.* |
| TV9 | technical update only | Not correct allowing for CAU/*.* |
| BV692 | business and technical update | The validation severity shall be non-blocking due to potential NCA exemption. |
| BV719 | business and technical update | Modification caused by the fact that the 'if' condition is no longer needed. The earlier deactivation was not required as the execution of this validation did not cause rejection of a proper instance file. |
| BV787 | technical update only | Test expression doesn't fully correspond to the business requirements but the validation behaves as expected. |

| | | |
|---------------|-------------------------------|--|
| BV811 | business and technical update | Modification caused by the fact that the reference to the OTC derivatives was deemed unnecessary. The earlier deactivation was not required as the execution of this validation did not cause rejection of a proper instance file. |
| BV824 | business and technical update | Modification caused by the fact that the reference to the OTC derivatives was deemed unnecessary. The earlier deactivation was not required as the execution of this validation did not cause rejection of a proper instance file. |
| BV897 | technical update only | Wrong technical implementation of the validation. Using "=" operator instead of ">=". |
| BV953 | business and technical update | Modification caused by the inconsistency between the filter and the error message. The earlier deactivation was not required as the execution of this validation did not cause rejection of a proper instance file. |
| BV1030 | business and technical update | Validation should also include Future guaranteed benefits and Future discretionary benefits. |
| EV58 | technical update only | Incorrect filter for BL dimension on E.03.01.16.02 table. |
| BV1072 | business and technical update | Validation should require reporting r0450 in case where rows r0461, r0462, r0480-0483 are left blank. |
| BV1073 | removal | Validation contradicts rule BV573_2. |

VII 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 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

Please note that feedback sent to 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. Note that in general for the feedback related with validations the name of the reporting stakeholder is not made publicly available.

- EIOPA reserves all the rights to decide which issues are to be listed in the “public list of known issues”.
- Note that one email with feedback may serve to identify more than one issue, and opposite, one issue may be identified complementing feedback from more than one email. EIOPA reserves all the rights to decide how the issues are registered and to assign one issue to one or more stakeholders.
- Stakeholders having contractual relations with EIOPA, which allow them to have any advantageous access to information related with taxonomy, are not allowed to participate.
- By submitting feedback stakeholders acknowledge and consent that this may be used by EIOPA to improve Taxonomy. Particularly EIOPA recalls that all feedback is subject to the EIOPA [Taxonomy licence](#).
- EIOPA reserves all the rights to cancel, modify or add conditions to this feedback process, list of known issues publication and acknowledgments at any point of time and without justification.
- EIOPA ensures that any processing of personal data 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.