



EIOPA-17/332

# Release notes for the **2.6.0 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 2.6.0 Hotfix is provided to be used from the 31/12/2021 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.

The 2.6.0 Hotfix release improves only the validations part of the package (including application of assertions to affected modules) and does not modify other components of 2.6.0 release (i.e. dictionary, tables, etc).

## 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](#));
- Commission Implementing Regulation (EU) 2019/2103 of 27 November 2019 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](#))<sup>1</sup>;

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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

- 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 as regards the scope of application of the template for disclosing premiums, claims and expenses by country ([ITS amendment on Disclosure](#));
- Commission Implementing Regulation (EU) 2019/2102 of 27 November 2019 amending Implementing Regulation (EU) 2015/2452 with regard to the disclosure of information used in the calculation of the adjustment for the loss-absorbing capacity of deferred taxes ([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](#)).

Please note that between 2.6.0 and 2.6.0 Hotfix release there was no amendment of Commission Implementing Regulation (EU) 2019/2102.

### 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 2.6.0 and 2.5.0 Hotfix](#)

The [Detailed change log between the 2.6.0 and 2.6.0 PWD](#)

The [DPM documentation](#)

Validations:

The [Solvency 2 List of validations](#)

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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 [\*Validation syntax\*](#)

Taxonomy:

The [Solvency 2 XBRL taxonomy](#), the [Solvency 2 XBRL taxonomy with external files](#),  
[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\*](#)

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 2.6.0 Hotfix 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	43
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 2.6.0](#) Including Solvency II and Pension Funds;
- [EIOPA SolvencyII DPM Annotated Templates 2.6.0](#)

As since the 2.5.0 release there were no formal amendments to the underlying L2Ms relevant for the XBRL taxonomy, 2.6.0 release is focused only on corrections to materials published as 2.5.0 release package. The most important changes can be summarised as follows:

- Update the list of countries to reflect the post-Brexit situation and official amendments in the ISO-3166 list;
- Creation of SR.25.01, SR.25.02 and SR.25.03 template group variants, without sections "Approach to tax rate" and "Calculation of loss absorbing capacity of deferred taxes";
- Addition of "URL to the webpage where the Solvency and Financial Condition Report (SFCR) is disclosed" in the template S.01.02. Undertakings are asked, on a voluntary basis, to provide a URL to the webpage where the SFCR file is disclosed, noting that:
  - The link should not be the general website address but should lead to an exact webpage where the file is uploaded;
  - The webpage should be accessible using only the link, without the human intervention (like registration or captchas). Internal or external automatic html redirections<sup>4</sup> are allowed;
  - Providing this URL is voluntary at this stage<sup>5</sup>, however EIOPA encourages insurance undertakings to provide it as it will allow EIOPA to further explore the possibilities consulted in the Public Consultation „Review of technical implementation means for the package on Solvency 2 Supervisory Reporting and Public Disclosure“ to improve reachability of the SFCR;

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<sup>4</sup> Please note that if the SFCR report/URL is not available/known at the time of preparing the Solvency 2 regulatory reporting filers can easily use the redirections or booking of URLs. Just populating/uploading afterwards the SFCR files in this defined URL when available.

<sup>5</sup> Please note that validations BV1156 and BV1202, verifying if information where to find the published SFCR report (URL) was provided are blocking. When the URL for SFCR file is not provided, the following text MUST be reported "NOT PROVIDED/NOT AVAILABLE". Accordingly, "UNDERTAKING WITH NO WEBSITE" MUST be reported if no webpage URL is provided. In case URL is provided, the validation also examines the correctness of the URL pattern.

- Providing the webpage address does not exempt from providing the link to the SFCR. File should be directly downloadable using the submitted link, without requiring human intervention (like registration or captchas). Internal or external automatic html redirections are allowed;
- Addition of non-reportable technical template containing the list of CIC codes.

These changes are also mentioned in “Versioning” worksheet in both DPM Dictionary and Annotated Templates files. The detailed changes however are presented in the change log: [Detailed change log between the 2.6.0 and 2.5.0 Hotfix](#)

## 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 Package<sup>6</sup> for local use: [EIOPA SolvencyII XBRL Taxonomy 2.6.0 Hotfix](#). Please mind that the package includes only EIOPA Solvency II 2.6.0 XBRL Taxonomy files. Following packages need to be loaded for local use:

- XBRL International specification files<sup>7</sup> (if not embedded in the software solution),
- Eurofiling files<sup>8</sup>.

Additional package including these files is published here: [EIOPA SolvencyII XBRL Taxonomy 2.6.0 Hotfix with external files](#). Please mind that these files shall be up to date at the moment of publication of the 2.6.0 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 2.6.0](#), 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.

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<sup>6</sup> <https://specifications.xbrl.org/work-product-index-taxonomy-packages-taxonomy-packages-1.0.html>

<sup>7</sup> <https://taxonomies.xbrl.org/taxonomy/6>

<sup>8</sup> <https://taxonomies.xbrl.org/taxonomy/65>

## 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](#).

It is important to note that in the validations workbook there is a technical column for the "Restriction of application of rule for given module" in the worksheet "XBRL Technical Validations". This column has been added to by means of a blacklisting mechanism<sup>9</sup> technically deactivate validations which are not applicable for some modules. This is a consequence of architectural limitations, creating these unnecessary extra rules and deactivations. This occurs when a validation is defined for a template (and attached to it by means of assertion sets – see section VII.3.6.2 of EIOPA XBRL Taxonomy Documentation) that is shared between modules but the rule itself is not applicable to at least one module from this set (e.g. rule V1 is defined for template T.01 that is shared by modules A and B but this rule V1 is applicable only to module A and not for module B). Detachment of such a rule from a specified module (e.g. module B) would require duplication of assertion sets which is not envisaged by the current taxonomy architecture. Therefore, in lack of a better solution, a mechanism typically applied for deactivating rules on XBRL level was used to cope with this situation and the cases for which this applies were documented in the "XBRL Technical Validations" worksheet of the validation workbook.

In the 2.6.0 Hotfix release the following general validations corrections were implemented, comparing to 2.6.0 release:

- Unnecessary whitespaces have been removed from the error messages labels. Please note that in cases where the fix only involved removing unnecessary whitespace from the error message, this was not separately marked in the excel file;
- Row r0255 (URL to the webpage where the Solvency and Financial Condition Report (SFCR) is disclosed) has been added to BV195 and BV206 validations scope;
- Redundant whitespaces have been removed form BV340, BV342, BV577\_1, BV578\_1, BV707, BV791 and BV1013\_2 validation expressions;
- Removal of the numeric codes for the specific templates form the validation expression for BV874, BV875, BV876, BV877, BV878 and BV879 validations, as reference to reporting package and template group should be sufficient;
- Removal of sNNN reference in BV1159 and BV1160 validations;
- Amendment of validation expression and filter for BV1058 - BV1068;
- Amendment of fallback values for BV1165 and BV1166 validations;
- Amendment of BV1167, BV1168 and BV1169 validations XPath implementation related to open templates;

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<sup>9</sup> See section VII.3.6.8 of EIOPA XBRL Taxonomy Documentation



- Correction of column scope business description of BV1176, BV1177 and BV1178 validations;
- Amendment of error messages for BV1182, BV1183, BV1184, BV1185, BV1186, BV1187, BV1188, BV1189, BV1190, BV1191, BV1192 and BV1199 validations;
- Validations BV1196 and BV1198 were limited in scope of validation to specific CIC codes and ECAI exemption.

## 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](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. Note that in general for the feedback related with validations the name of the reporting stakeholder is not made publicly available.
- EIOPA reserves all the rights to decide which issues are to be listed in the “public list of known issues”.
- Note that one email with feedback may serve to identify more than one issue, and opposite, one issue may be identified complementing feedback from more than one email. EIOPA reserves all the rights to decide how the issues are registered and to assign one issue to one or more stakeholders.
- Stakeholders having contractual relations with EIOPA, which allow them to have any advantageous access to information related with taxonomy, are not allowed to participate.
- By submitting feedback stakeholders acknowledge and consent that this may be used by EIOPA to improve Taxonomy. Particularly EIOPA recalls that all feedback is subject to the EIOPA [Taxonomy licence](#).

- EIOPA reserves all the rights to cancel, modify or add conditions to this feedback process, list of known issues publication and acknowledgments at any point of time and without justification.
- EIOPA ensures that any processing of personal data is performed in accordance with Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data.