



EIOPA-17/332

# Release notes for the **2.7.0** **Hotfix** release of the EIOPA **Pan-** **European Personal Pension** **Product Prudential Reporting** DPM and XBRL taxonomy

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## I Introduction

This Pan-European Personal Pension Product Prudential Reporting DPM 2.7.0 Hotfix is provided to be used from the any reference date until a new version is announced in line with the [Governance of Taxonomy Releases](#).

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

## II Underlying regulations

DPM and taxonomy are based on the following materials:

- Regulation (EU) 2019/1238 of the European Parliament and of the Council of 20 June 2019 on a pan-European Personal Pension Product (PEPP) ([Regulation](#));
- Commission Delegated Regulation (EU) 2021/473 of 18 December 2020 supplementing Regulation (EU) 2019/1238 of the European Parliament and of the Council with regard to regulatory technical standards specifying the requirements on information documents, on the costs and fees included in the cost cap and on risk-mitigation techniques for the pan-European Personal Pension Product ([Regulatory Technical Standard](#));
- Commission Implementing Regulation (EU) 2021/897 of 4 March 2021 laying down implementing technical standards for the application of Regulation (EU) 2019/1238 of the European Parliament and of the Council with regard to the format of supervisory reporting to the competent authorities and the cooperation and exchange of information between competent authorities and with the European Insurance and Occupational Pensions Authority ([Implementing Technical Standard](#));
- Technical Advice on delegated acts supplementing Regulation (EU) 2019/1238 (the PEPP Regulation) by specifying additional information regarding supervisory reporting ([Technical advice on supervisory reporting](#));
- Technical Advice on delegated acts to supplement Regulation (EU) 2019/1238 (PEPP Regulation) with regard to criteria and factors to be applied by EIOPA in relation to EIOPA's product intervention powers ([Technical advice on criteria for EIOPA's product intervention powers](#));
- The reporting Pan-European Personal Pension Product PR templates as described in the instructions.

### III Content

This package contains:

Introduction:

The [Taxonomy licence](#)

The [Pan-European Personal Pension Product PR release notes](#)

DPM:

The [DPM Dictionary](#) and [Pan-European Personal Pension Product PR Annotated Templates](#) workbooks

The [Detailed change log between the 2.7.0 hotfix and 2.7.0 PWD2](#)

The [DPM documentation](#)

Validations:

The [PEPP PR List of validations](#)

The [Validation syntax](#)

Taxonomy:

The [PEPP PR XBRL taxonomy](#), the [PEPP PR XBRL taxonomy with external files](#), [PEPP PR XBRL instance examples](#)

The [XBRL taxonomy documentation](#)

The [XBRL Filing Rules](#)

The [PEPP PR DPM database](#)

The [EIOPA Unified DPM database with Solvency II, Pension Funds and PEPP Prudential](#)

The [EIOPA Unified XBRL taxonomy with Solvency II, Pension Funds and PEPP Prudential with external files](#), the [EIOPA Unified XBRL taxonomy with Solvency II, Pension Funds and PEPP Prudential](#)

Instructions:

The [Technical instructions for EIOPA Pan-European Personal Pension Product Prudential reporting](#)

Please be informed that artefacts in *cursive* are common between Pan-European Personal Pension Products KID, Pan-European Personal Pension Products PR , 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 Pan-European Personal Pension Product Prudential Reporting 2.7.0 hotfix package**

Entry point	Entry point acronym	Entry point code	Number of all templates	Number of dedicated unique templates
Annual Pan-European Personal Pension Product Key Information Document - Basic and Alternative Investment Options	app	.33	7	7

EIOPA Pan-European Personal Pension Product KID have two entry points:

- .33 - Annual Pan-European Personal Pension Product reporting.

## 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 2.7.0](#) Including Pan-European Personal Pension Products, Solvency II and Pension Funds elements;
- [EIOPA Pan-European Personal Pension Product PR DPM Annotated Templates 2.7.0](#).

### 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>1</sup> for local use: [PEPP PR XBRL taxonomy](#). Please mind that the package includes only EIOPA PEPP PR 2.7.0 hotfix XBRL Taxonomy files. Following packages need to be loaded for local use:

- XBRL International specification files<sup>2</sup> (if not embedded in the software solution),

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<sup>1</sup> <https://specifications.xbrl.org/work-product-index-taxonomy-packages-taxonomy-packages-1.0.html>

<sup>2</sup> <https://taxonomies.xbrl.org/taxonomy/6>

- Eurofiling files<sup>3</sup>.

Additional package including these files is published here: [PEPP PR XBRL taxonomy with external files](#). Please mind that these files shall be up to date at the moment of publication of the 2.7.0 hotfix 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 [PEPP PR XBRL instance examples](#), 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 [PEPP PR 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>4</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. For PEPP prudential reporting requirements, this mechanism will not be used in 2.7.0 hotfix release, due to the existence of only one defined module.

The 2.7.0 Hotfix release for PEPP PR was limited to amendment of PPRBV1 by excluding row r0070 from the scope, compared to the 2.7.0 release.

Similar to the model, the EPA is leaving itself free to change the layout of the validation ejection, but retaining all the information published since then

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<sup>3</sup> <https://taxonomies.xbrl.org/taxonomy/65>

<sup>4</sup> See section VII.3.6.8 of EIOPA XBRL Taxonomy Documentation

## VII Important notes

- This 2.7.0 hotfix release includes a structured representation of EIOPA Pan-European Personal Pension Product prudential reporting requirements. It provides National Competent Authorities (NCAs) the technical format to collect individual data from reporting entities.
- Table PET.99 is a technical template introduced to address a situation where specific issue prevents undertaking to report all requested data. In order to provide a workaround a technical container to be used for such a case was defined. It should be noted that PET.99 should not be used in normal circumstances. As an overview of the functionality of the table please note that it consists of three sets of information:
  - reference to potential placeholder for a given fact. It is organised as a combination of four typed dimension:
    - dimension defining the table where the fact should have been displayed, e.g. 'PP.52.01.33.01',
    - dimension defining a column (X axis), e.g. 'C0150',
    - dimension defining a row (Y axis), e.g. 'R0020',
    - dimension giving information on the Z axis,
  - fact itself in a column dedicated to particular datatype of potential fact to be reported,
  - comments.

The solution is flexible enough to explicitly define and provide any missing fact.

- Technical implementation of the PP.52.01.33.02 allows the template to be completed with "Not applicable/All geographical areas". However, the instructions specify that the template should be filled for each country where a sub-account is available or where the PEPP is provided. Therefore, a PEPP provider should report for each country individually in template in PP.52.01.33.02 but can aggregate the data from the alternative investment options in that country in case these are not significant compared to the Basic PEPP.
- In order to ease the reporting burden, EIOPA makes use of an integrated taxonomy for Insurance, IORPs and PEPPs. The metric used to define the field R0070 in the General information template (PEP.01.02.33), is similar as the one used in Solvency II counterpart. As a consequence, the dictionary also includes options which are Solvency II specific. These mean the following:
  - Re-submission of S.30 templates in accordance with instructions of the template : 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[1]submitted when adequate.
  - Empty submission: An empty submission is a report covering only the Basic information template. Such a 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 the insurance sector

when a transaction is backdated, then 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 for the entire merged company.

EIOPA would like to stress that, for the PEPP standalone, options 3 and 4 are not expected to be used.

- EIOPA would like to emphasize that it does not guarantee the stability of the layout of excel files provided as part of the package materials. However, EIOPA would like to assure that the changes should not limit nor constrain any information on the modelling or validations provided so far.

## VIII Feedback for Taxonomy

EIOPA encourages stakeholders to report issues to the functional mailboxes:

- Questions related with the use of items of the reporting templates, the definition of items, etc. should be addressed with the QA tool.
- In case of question regarding DPM and XBRL technical matters please contact [xbrl@eiopa.europa.eu](mailto:xbrl@eiopa.europa.eu) identifying the Taxonomy Release of the DPM-XBRL implementation issue.
- Question regarding the business validations and technical validations 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) and [validations@eiopa.europa.eu](mailto:validations@eiopa.europa.eu) are subject to the conditions below:

- Subject to the agreement of the reporting stakeholder, EIOPA will publish per issue found the name of the stakeholder (name of company or individual person) - from which EIOPA first received the issue in its functional mailbox. The date of receipt at EIOPA will also be made publicly available.
- EIOPA reserves all the rights to decide which issues are to be listed in the "public list of known issues".
- Note that one email with feedback may serve to identify more than one issue, and opposite, one issue may be identified complementing feedback from more than one email. EIOPA reserves all the rights to decide how the issues are registered and to assign one issue to one or more stakeholders.
- Stakeholders having contractual relations with EIOPA, which allow them to have any advantageous access to information related with taxonomy, are not allowed to participate.
- By submitting feedback stakeholders acknowledge and consent that this may be used by EIOPA to improve Taxonomy. Particularly EIOPA recalls that all feedback is subject to the EIOPA [Taxonomy licence](#).

- EIOPA reserves all the rights to cancel, modify or add conditions to this feedback process, list of known issues publication and acknowledgments at any point of time and without justification.
- EIOPA ensures that any processing of personal data 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.