EIOPA-17/332

Release notes for the **2.7.0** release of the EIOPA **Solvency II** DPM and XBRL taxonomy

I Introduction

This EIOPA Solvency II DPM and XBRL taxonomy package release 2.7.0 is provided to be used from the 31/12/2022 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.

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](#))[1];

- The Commission Implementing Regulation (EU) 2017/2190 of 24 November 2017 amending and correcting Implementing Regulation (EU) 2015/2452 laying down

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[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.

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).

Integrated PEPP prudential reporting:

- 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).

Please note that between 2.6.0 and 2.7.0 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 2.7.0_and 2.6.0_hotfix
The Detailed change log between the 2.7.0_and 2.7.0_PWD2

The *DPM documentation*

Validations:
The Solvency II List of validations
The *Validation syntax*

Taxonomy:
The Solvency II XBRL taxonomy, the Solvency II XBRL taxonomy with external files, the Solvency II XBRL instance examples
The *XBRL taxonomy documentation*
The *XBRL Filing Rules*
The Solvency II 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*

Technical instructions providing information on PEPP integrated reporting:
The Technical instructions for EIOPA Solvency II reporting using the XBRL taxonomy

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 Solvency II 2.7.0 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	91	91
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	83	10
Quarterly Solvency II reporting Third country branches	qrb	.08	14	2
Annual Financial Stability reporting Solo	afs	.10	6	5
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	2
Quarterly Financial Stability Third country branches	qfb	.15	6	1
Annual ECB reporting Solo	aes	.16	94	6
Quarterly ECB reporting Solo	qes	.17	15	2
Annual ECB reporting Third country branches	aeb	.18	86	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	114	0

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[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 undertaking/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_2.7.0 Including Pan-European Personal Pension Products, Solvency II and Pension Funds;

- EIOPA_SolvencyII_DPM_Annotated_Templates_2.7.0

As since the 2.6.0 Hotfix release there were no formal amendments to the underlying L2Ms relevant for the XBRL taxonomy, 2.7.0 release is focused on integration of Pan-European Personal Pension Product Prudential reporting and corrections to materials published as 2.6.0 Hotfix release package. The most important changes focused on introduction of PEPP Prudential integrated reporting annual solo and third country branches reporting scenarios and can be summarised as follows:

- Incorporation of integrated Pan-European Personal Pension Products Prudential reporting component including:

  o Addition of row r0990 (S.52.01.01 - PEPP and PEPP saver information) in Content of Submission template;

  o Addition of row r0300 (PEPP reporting) to the first part of Basic Information template (S.01.02);

  o Introduction of second part of Basic Information template dedicated to PEPP reference data;

  o Incorporation of PEPP registration number and information of Basic/alternative PEPP in S(E).06.02 and S.08.01;

  o Addition of C0298 (Alternative investment) column to S.06.02;

  o Introduction of S.52.01.24 template;

- Introduction of Basic information - General template variants specific for Financial stability reporting, not containing PEPP related datapoints.

The introduction of Pan-European Personal Pension Products has resulted in the need to create additional reporting scenarios and to cover a broader range of fillers than those currently covered by Solvency II reporting obligations. Consequently, EIOPA decided both to integrate the PEPP Prudential reporting with the Solvency II models, as well as create a standalone taxonomy.

In the case of an integrated model, the reporting entity is required to determine one of three possible scenarios in the General Information template:

- PEPPs are reported as integrated part of Solvency II;

- Information on PEPPs is submitted in dedicated report;

- Filer has no PEPPs.

For the first and third scenarios, the entity submits the relevant Solvency II or Pension Funds report, while the second option requires the submission of a specific report for each PEPP.

Integrated reporting requires information on each PEPP to be provided in an additional part of the *Basic Information* (S.01.02.NN.02) table, allowing all PEPPs to be included in one report. In addition, the reporting entity is required to complete additional columns in the *List of Assets* (S.06.02) and *Open Derivatives* (S.08.01) tables, as well as *PEPP and PEPP saver information* (S.52.01).

For the other two scenarios, the reporting entity should set the status of S.52.01 template in the Content of submission as not reported. In addition, it should provide the relevant reporting scenario in the PEPP reporting row of the first part of General Information (S.01.02) template. Both the S.52.01 template and the additional fields should be left blank.

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[4] for local use: [Solvency II XBRL taxonomy](#). Please mind that the package includes only EIOPA Solvency II 2.7.0 XBRL Taxonomy files. Following packages need to be loaded for local use:

- XBRL International specification files[5] (if not embedded in the software solution),
- Eurofiling files[6].

Additional package including these files is published here: [Solvency II 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 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 [Solvency II 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.

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[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

V.4 Known issues

EIOPA would like to inform that there are some validation rules that should use the "Restriction of application of rule for given module" mechanism described in section VI. However, currently it has not been applied as EIOPA wants to assess these rules further.

VI Validations

Data checks are listed in [Solvency II 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 by means of a blacklisting mechanism[7] to technically deactivate validations which are not applicable for some modules. It 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 – s section VII.3.6.2 of EIOPA XBRL Taxonomy Documentation) which 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, because of a lack of a better solution, a mechanism typically applied for deactivating rules on XBRL level was used to cope with this situation and cases for which this applies were documented in the "XBRL Technical Validations" worksheet of the validation workbook.

EIOPA would like to inform that it is aware of the fact that there are some validation rules that should use the aforementioned mechanism. However, currently it has not been applied, which may result in a wider than expected scope of operation for some rules.

In the 2.7.0 release the following general validations corrections were implemented, comparing to 2.6.0 release:

- Amendment of fallback values for BV101;

- Amendment of severity level from Blocking to Non-blocking for BV343, BV351, BV844, BV1196, BV1198 and EV56 validations;

- Removal of '##79' from the BV372 filter followed with appropriate amendment in error message;

- Amendment of validation expression for EV19, BV951, BV953, BV997,BV1001, BV1009, BV1011, BV1181, BV1196;

- Amendment of validation expression and error message for BV902, BV903, BV1160 and BV1198;

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[7] See section VII.3.6.8 of EIOPA XBRL Taxonomy Documentation

- Amendments in error message for BV1224 and BV1225;
- Further technical amendments for BV1134, BV1193 and BV1194.

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. In particular, we would like to have your feedback on the inclusion of the PEPP PR in the reporting templates and whether this is helpful
- 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 and 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. 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.