



EIOPA-17/332

Release notes for the **2.7.0** **PWD1** 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

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](#)).

Please note that between 2.6.0 and 2.7.0 PWD1 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 [DPM documentation](#)

Technical instructions providing information on PEPP integrated reporting:

The [Technical LOG on Third countries branches guidelines Annex IV S.01.01 2.7.0 PWD1](#)

The [Technical LOG on Third countries branches guidelines Annex IV S.01.02 2.7.0 PWD1](#)

The [Technical LOG on Third countries branches guidelines Annex IV S.06.02 2.7.0 PWD1](#)

The [Technical LOG on Revised Annex 2 of the ITS on Reporting 2.7.0 PWD1](#)

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 PWD1 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	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	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

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 2.7.0 PWD1](#) Including Pan-European Personal Pension Products, Solvency II and Pension Funds;
- [EIOPA SolvencyII DPM Annotated Templates 2.7.0 PWD1](#)

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 PWD1 release is focused on integration of Pan-European Personal Pension Product Prudential reporting and corrections to materials published as 2.6.0 release package. The most important changes can be summarised as follows:

- Incorporation of integrated Pan-European Personal Pension Products Prudential reporting component including:
 - o Introduction of S.52.01.24 template;
 - o Addition of PEPP specific fields to General Information (S.01.02) templates;
 - o Incorporation of PEPP registration number and information of Basic/alternative PEPP in S(E).06.02 and S.08.01.

Note that undertakings that are not PEPP providers are not required to complete PEPP PR specific fields.

These changes are also mentioned in "Versioning" worksheet in both DPM Dictionary and Annotated Templates files.

VI 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.