



EIOPA-17/332

Release notes for the **2.8.0** release of the EIOPA **Solvency II** DPM and XBRL taxonomy

I Introduction

According to the [Governance of Taxonomy Releases](#), the EIOPA Solvency II DPM and the XBRL taxonomy package 2.8.0 release are to be used from 31/12/2023 until a new version is announced. However, due to the scope of changes stemming from a comprehensive review of the Solvency II Directive, it was decided that the 2.8.0 release will be published one year in advance. This approach shall allow filers to have more time for implementation of their reporting solutions.

Due to the nature of the 2.8.0 release schedule, EIOPA would like to highlight that this release focuses only on the model (in all three formats: Excel, XBRL and SQL), without validations¹.

II Underlying regulations

The DPM and taxonomy are based on the following materials:

- 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 – consolidated version](#));
- Commission Implementing Regulation (EU) 2016/1868 of 20 October 2016 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](#));
- 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](#));
- 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](#));
- Commission Implementing Regulation (EU) 2015/2452 of 2 December 2015 laying down implementing technical standards with regard to the procedures, formats and

¹ Validations will be published at the beginning of 2023.

templates of the solvency and financial condition report in accordance with Directive 2009/138/EC ([ITS on Disclosure - consolidated version](#))²;

- 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](#));
- 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](#));
- Guidelines on Financial Stability Reporting ([Guidelines and annexes](#));
- Guidelines on Third Country Branches ([Guidelines and annexes](#));
- Unofficial reporting [templates](#) including ECB add-ons, [instructions](#) and [accompanying notes to consultation](#) 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](#));

² The Public Disclosure Templates are included in the Taxonomy only as an option for the undertakings to facilitate preparation of reports. However, please note that there are no changes in the Regulations for the publication of this information with regard to the format, and currently there is no intention to collect or publish this data in XBRL.

- 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](#)).

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 2.8.0 and 2.7.0](#)

The [Detailed change log between the 2.8.0 and 2.8.0 PWD1](#)

The [Detailed change log between the 2.8.0 and 2.8.0 PWD2](#)

The [DPM documentation](#)

Validations:

The [List of identical datapoints](#)

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](#)

Instructions:

The [Business package](#)

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 *italics* are common between multiple frameworks.

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 2.8.0 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	98	98
Quarterly Solvency II reporting Solo	qrs	.02	13	6
Annual Solvency II reporting Group	arg	.04	67	43
Quarterly Solvency II reporting Group	qrg	.05	9	2
Annual Solvency II reporting Third country branches	arb	.07	88	10
Quarterly Solvency II reporting Third country branches	qrb	.08	13	3
Quarterly Financial Stability reporting Solo	qfs	.11	9	8
Quarterly Financial Stability reporting Group	qfg	.13	13	4
Quarterly Financial Stability Third country branches	qfb	.15	7	2
Annual ECB reporting Solo	aes	.16	101	6
Quarterly ECB reporting Solo	qes	.17	15	3
Annual ECB reporting Third country branches	aeb	.18	91	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 ³	aps	.21	12	5
Annual Solvency II public disclosure Group	apg	.22	8	5
Technical entry point ⁴	tep	.23	126	0

EIOPA would like to draw attention to the removal of the Annual Financial Stability entry points (.10, .12 and .14).

⁴ The Technical entry point aims to provide maximum flexibility in data transmission, while not addressing any specific business area under discussion. NCAs may request from undertaking/s the use of this entry point, however EIOPA currently does not plan to use it.

V DPM

For explanation of the DPM and its application in the context of reporting, please see [EIOPA DPM Documentation](#).

DPM is defined in two workbooks:

- [EIOPA DPM Dictionary 2.8.0](#) Including Pan-European Personal Pension Products, Solvency II and Pension Funds;
- [EIOPA Solvency II DPM Annotated Templates 2.8.0](#)

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 Package⁵ for local use: [EIOPA Solvency II XBRL Taxonomy 2.8.0](#). The package includes only EIOPA Solvency II 2.8.0 PXBRL Taxonomy files. Following packages need to be loaded for local use:

- XBRL International specification files⁶ (if not embedded in the software solution),
- Eurofiling files⁷.

Additional package containing these files is published here: [EIOPA SolvencyII XBRL Taxonomy 2.8.0 with external files](#). These files shall be up to date at the moment of publication of the 2.8.0 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 2.8.0](#), 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.

V.4 Known Issues

EIOPA is aware of some differences between the ITS and the XBRL/DPM taxonomy. While the nature of most of these differences is minor, the process of accepting the instructions required them to be frozen in advance and makes it impossible to make changes at a later

⁵ <https://specifications.xbrl.org/work-product-index-taxonomy-packages-taxonomy-packages-1.0.html>

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

⁷ <https://taxonomies.xbrl.org/taxonomy/65>

stage. In order to make participants aware of these cases, EIOPA decided to list the known inaccuracies of the model:

- For template SR.01.01, a new option has been added to indicate no reporting of tables: 'Not reported as no RFF or MAP'. After further analysis, it was decided that this option was redundant. If there is no information to report, it is assumed that the reporting entity does not fill in SR.01.01;
- Columns C0015 and C0016 in S.06.02 and S.08.01 constituting a part of integrated PEPP PR reporting were not included in the ITS due to parallel work on the 2.8.0 documentation and introduction of these fields in the 2.7.0 release;
- In S.08.01 columns "Swap delivered" and "Swap received" are incorrectly referred to as c0440 and c0450 respectively in the instructions;
- Template S.14.04.11 reuses column code C0240 for two different key columns, which may be confusing for some filers. Therefore, EIOPA considers potential column code amendment in the future;
- There are some minor differences in the templates titles for S.26s and S.37.01, provided in content of submission template, compared to the template headings;
- There are some differences between Annex I to the disclosure templates and the Annotated Templates. The Annex I lack rows R0100 and R0110 for S22.01.21. Furthermore, Annex I contains a duplicate row R0555 in table S.25.05.22.

VI Validations

Validations are not in the scope of this release. They are expected to be added to the package at the beginning of 2023.

EIOPA would like to highlight that within the current release a standalone list of identical datapoints is published. This information was usually presented as part of a wider Validations excel file. However, despite the lack of validations, it was decided to publish it independently, in order to provide additional tools to confirm the consistency of the model and to search for unintentional duplication of information to be provided.

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.

Please note that feedback sent to xbrl@eiopa.europa.eu is 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.