



EIOPA-17/332

Release notes for the **2.8.0** **PWD1** 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 Public Working Draft 1 (PWD1) release will be published one year in advance. This approach shall allow filers to have more time for implementation of their reporting solutions. Additionally, in order to provide filers with an opportunity to analyse and give feedback of the DPM and XBRL taxonomy at an early stage of their development, EIOPA decided to provide two Solvency II PWDs for the 2.8.0 release. The first one (PWD1) is scheduled for the beginning of April 2022 and the second one (PWD2), is expected to be released in June 2022. Both PWDs are to be subject to public consultations. The goal is to collect early feedback for smaller releases and allow participants time to familiarise themselves with the amendments¹.

Due to the nature of this release, EIOPA would like to highlight that depending on the conclusions of the consultation phase, significant modifications to the modelling might occur. For that reason, the XBRL Filing Rules will not be included into the 2.8.0 PWD1 release² and it will focus only on the model (in all three formats: Excel, XBRL and SQL), without validations³. In addition, from the perspective of the modelling process it is necessary to have first the Solvency II DPM before extending it with the ECB requirements. Hence, the ECB add-on modules will be added at a later stage, most probably in the 2.8.0 PWD2.

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](#));
- 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](#));
- 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](#));

¹ It shall be noted that relevant modelling changes stemming from Solvency II package can affect the Pension funds release and in the final version be represented as the fully integrated package in July 2022.

² The intention is to publish the draft 2.8.0 Filing rules in the 2.8.0 PWD2 release.

³ Validations will be published at the beginning of 2023.

- 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 templates of the solvency and financial condition report in accordance with Directive 2009/138/EC ([ITS on Disclosure](#))⁴;
- 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](#)).

III Content

This package contains:

⁴ 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.

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 PWD1 and 2.6.0 hotfix](#)

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 [Solvency 2 DPM database](#)

Instructions:

The [Business package](#)

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 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 | 97 | 97 |
| Quarterly Solvency II reporting Solo | qrs | .02 | 13 | 6 |
| Annual Solvency II reporting Group | arg | .04 | 68 | 43 |
| Quarterly Solvency II reporting Group | qrg | .05 | 9 | 2 |
| Annual Solvency II reporting Third country branches | arb | .07 | 87 | 10 |
| Quarterly Solvency II reporting Third country branches | qrb | .08 | 13 | 3 |
| Quarterly Financial Stability reporting Solo | qfs | .11 | 9 | 7 |
| Quarterly Financial Stability reporting Group | qfg | .13 | 13 | 4 |
| Quarterly Financial Stability Third country branches | qfb | .15 | 7 | 1 |
| Annual reporting Special Purpose Vehicles | spv | .20 | 7 | 6 |

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|--|-----|-----|-----|---|
| Annual Solvency II public disclosure Solo ⁵ | aps | .21 | 12 | 5 |
| Annual Solvency II public disclosure Group | apg | .22 | 8 | 5 |
| Technical entry point ⁶ | tep | .23 | 118 | 0 |

The ECB add-on entry points are not included in the scope of the current release. These will be consulted at a later date and reflected in the PWD2. Furthermore, EIOPA would like to draw attention to the removal of the Annual Financial Stability entry points (.10, .12 and .14).

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 PWD1](#) Including Pan-European Personal Pension Products, Solvency II and Pension Funds;
- [EIOPA SolvencyII DPM Annotated Templates 2.8.0 PWD1](#)

Since publication of the 2.8.0 PWD1 release precedes publication of the 2.7.0 final model, both Dictionary and Annotated Templates do not reflect the Pan-European Personal Pension Product prudential reporting requirements. Furthermore, a detailed analysis of members in use and expired members has been deferred to the final release. Therefore, there may be changes in later releases.

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 Package⁷ for local use: [EIOPA SolvencyII XBRL Taxonomy 2.80 PWD1](#). The package includes only EIOPA Solvency II 2.8.0_PWD1 XBRL Taxonomy files. Following packages need to be loaded for local use:

⁶ 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.

⁷ <https://specifications.xbrl.org/work-product-index-taxonomy-packages-taxonomy-packages-1.0.html>

- XBRL International specification files⁸ (if not embedded in the software solution),
- Eurofiling files⁹.

Additional package containing these files is published here: [EIOPA SolvencyII XBRL Taxonomy 2.8.0 PWD1 with external files](#). 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 2.8.0 PWD1](#), 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

The scope of the changes made and the nature of the public working draft mean that the published model is not final and may contain some inaccuracies. In fact, EIOPA allowed a publication with some shortcomings, knowing that they will be addressed along with feedback from the consultation phase, long before the model goes into effect. In order to make participants aware of these cases, EIOPA decided to list the known inaccuracies of the model:

- in row r0760 of S.01.01.04 it is possible to report an additional option "12 - Not reported as no parent undertaking is a mixed-activity insurance holding company where they are not part of a group as defined under article 213 (2) (a), (b) and (c) of Solvency II Directive" which should apply to solo reports. The reason for this inaccuracy is that this row has been modelled using ei2794 instead of ei2795;
- columns c0140-c0170 for rows r0070-r0090 in template S.17.03.01, are incorrectly set as non-reportable in the taxonomy, despite being reportable in the Annotated Templates;
- template group S.23.01 lack quarterly solo reporting version in the taxonomy, which differs from the annual report template by the absence of rows r0770-r0790;
- some rows for column c0120 of S.25.05.21.01 are non-reportable in the taxonomy, despite being reportable in the Annotated Templates;
- two rows r0500 and r0510 in templates S(R).26.08.01 and S.26.08.04 are set as non-reportable in the taxonomy, despite being reportable for some of the coordinates in the Annotated Templates. The reason for this difference is the sharing of datapoints between these ordinates;
- row r0730 in S.26.10.01.06 is excluded from reporting in the taxonomy, while it is reportable in the Annotated Templates.

⁸ <https://taxonomies.xbrl.org/taxonomy/6>

⁹ <https://taxonomies.xbrl.org/taxonomy/65>

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 xbml@eiopa.europa.eu identifying the Taxonomy Release of the DPM-XBRL implementation issue.

Please note that feedback sent to xbml@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.