



EIOPA-17/332

Release notes for the **2.8.0** **PWD3** 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 preceded by a number of Public Working Drafts. This approach shall allow filers to have more time for implementation of their reporting solutions.

While the first two working drafts introduced modelling changes to the Solvency II model, PWD3 focuses on providing revised validations and familiarise users with the new structure of published materials. As such, both the Excel Dictionary and Annotated Templates have been published according to two approaches.

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

templates of the solvency and financial condition report in accordance with Directive 2009/138/EC ([ITS on Disclosure - consolidated version](#))¹;

- 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](#));

¹ 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 [DPM Dictionary \(ATOME output\)](#) and [Solvency 2 Annotated Templates \(ATOME output\)](#) workbooks

The [Detailed change log between the 2.8.0 PWD3 and 2.8.0](#)

The [DPM documentation](#)

Validations:

The [Solvency II List of validations](#)

The [Validation syntax](#)

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 II 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 PWD3 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 ²	aps	.21	12	5
Annual Solvency II public disclosure Group	apg	.22	8	5
Technical entry point ³	tep	.23	126	0

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

³ 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

The most important changes in terms of modelling can be summarised as follows:

- modelling amendments in S(R).25.05 templates changing the scope of the template to include standard approach, partial internal model and full internal model;
- adding DI/Year to Date annotation for premiums written, to reflect the fact that it should be reported for period of time (duration);
- removal of CN:x15 domain member from enumerations (introduced in 2.8.0 release) as redundant for SR.01.01 templates (hierarchies affected are CN_154-162);
- creation of new hierarchies dedicated for SR.01.01 templates CN_163 and CN_164;
- introduction of new Line identifier columns for S.30.01.01.01 and S.30.01.01.02 tables;
- metric amendment from "Metric: Line of Business (Full scope)[210]" to "Metric: Line of Business for direct business portfolio" in order to remove options 35 and 36 for S.14.01 template;
- introduction of foreign key "Line identification (internal portfolio ID)" column for S.14.05.01.02 table;
- recodification of key columns for S.14.04.11.02 and S.14.05.11.02 tables; removal of R0130 from S.22.01.04 template;
- correction of MD metric for S.37.03.04.02;
- recodification of S.36.03 and S.36.04 to S.36.06 and S.36.07 respectively;
- label changes in S(E).01.01 templates to account for S.36.03 and S.36.04 recodification as well as for S.01.02.11 and S.01.02.15;
- correction of typos for S.04.05.21 C0040, S.05.02.04 R1300, S.14.04.11.01 C0240, S.31.02.01.01 c0090;
- changes of indentation for S.03.01.01 R0320, S(R).25.05 R0190;
- correction of colour coding in S.05.02 and S(R).26.01.

Whilst changes have been introduced to the modelling, EIOPA would like to draw users' attention towards the updates of files structure.

The most significant change introduced in the Annotated templates was to define just only one table per tab. In the past tables were organised on the table group level, which lead to situation where more than 20 tables could be included in a single tab (e.g. S.27 tabs). As a consequence, the Entry point tab worksheet (now called: "Table of contents") had to be rebuild and is now more detailed, but at the same time provides an opportunity to navigate directly to each technical table. Additionally, the DPM modelling is provided in MD manner so it would be easier to cross-check the content of the Annotated templates and XBRL taxonomy, where only MD Metrics are applied in templates modelling. In case of open tables, it shall be mentioned that key columns are now rendered differently comparing to other columns but all the relevant information, including the column codes, is still there.

The DPM dictionary file is almost unaffected. However, currently there will be just one sheet for both MD and HD metrics, but with an explicit filter allowing to differentiate between them.

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

DPM is defined in two sets of workbooks: [add info that there are additional excel file]

- Previous approach:
 - [DPM Dictionary 2.8.0 PWD3](#) Including Pan-European Personal Pension Products, Solvency II and Pension Funds; and workbooks
 - [Solvency II Annotated Templates 2.8.0 PWD3](#)
- New approach⁴:
 - [DPM Dictionary 2.8.0 PWD3 \(ATOME output\)](#) Including Pan-European Personal Pension Products, Solvency II and Pension Funds;
 - [Solvency II Annotated Templates 2.8.0 PWD3 \(ATOME output\)](#)

V.1 Taxonomy

There are no significant changes in the XBRL taxonomy structure. Especially the folder structure will not be affected as it is defined by the Eurofiling architecture.

For an 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 PWD3](#). The package includes only EIOPA Solvency II 2.8.0 PWD3 XBRL 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 PWD3 with external files](#). These files shall be

⁴ Note, that content wise both sets are identical

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>

up to date at the moment of publication of the 2.8.0 PWD3 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 PWD3](#), 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 stage. In order to make participants aware of these cases, EIOPA decided to list the known inaccuracies of the model:

- 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;
- 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
- Newly introduced hierarchies CN_163 and CN_164 incorrectly include domain member CN:x15 (Not reported as no RFF or MAP)
- All validations, for Public Working Draft 3, have a generic error message with the following structure "{validation code} validation is not valid."
- The BV343 to be amended for the final release, adding an extra comparison in the if statement, to check whether the Minimum consolidated SCR is smaller than the Consolidated Group SCR
- The BV1263 validation incorrectly checks if 75 facts have been reported in SE.01.01.16.01, while it should be 82
- Furthermore, it should be emphasised that the list of the same datapoints also includes a comparison between the grouping elements (abstracts) as well as some simplified comparison for S.19 templates. Therefore, some differences are expected.

VI Database

When analysing the new structure of the Database it can be seen that number of “a” tables have been removed. The reason is that they were previously created and managed for the T4U tool, which has been decommissioned by EIOPA. Similarly, the “d” tables have been removed, as they were storing data from corresponding reports. Consequently, the “Mapping” table and other reference tables were removed as deemed redundant. Instead, a general table storing basic information about taxonomy release was added. It is considered extremely valuable as it will provide an opportunity to version the models. Lastly, significant changes were made to the tables dedicated to validations.

Detailed documentation can be found within the .zip folder of [Solvency II DPM database](#).

VII Validations

Both the validations and the list of identical data points were included within PWD3. However, EIOPA would like to draw attention to significant changes in the way both sets of information are presented. As part of the changes to the validations, the deification and syntax of the business validations were changed to reflect the true number of XBRL implementations. The reason for this was the discrepancy between the technical assertions that were in the taxonomy and their business description. This resulted in difficulties in maintaining and partially decommissioning some of the rules. In addition, the process proved to be very complex and made it difficult to understand the actual operation of the validation rules. It is therefore recommended to read the Validation syntax file and the readme tab of the Solvency II List of validations file in detail.

As a result of changes to the validation syntax, the presentation of the data type rules has changed. As such, it was decided to present a handful of these validations for the PWD3 to familiarise users and receive feedback on them.

Lastly, EIOPA would like to inform that TV0 TV57, TV1000 and TV1001 technical validations are to be implemented for the final (Mid-March) release.

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 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.