



EIOPA-17/332

Release notes for the **2.8.2** release of the EIOPA **Solvency II** DPM and XBRL taxonomy

I Introduction

According to the [EIOPA Taxonomy Roadmap](#), the EIOPA Solvency II DPM and the XBRL taxonomy package 2.8.2 release are to be used from 31/12/2024 until a new version is announced.

On the basis of the feedback received, EIOPA decided to release a separate mini release aimed to address not only usual hotfix scope but also introduce limited updates to EIOPA reporting templates. In addition, ECB add-on was also updated. Finally, it was decided to make minor changes to the Annotated Templates layout. These changes are listed in section V. DPM.

II Underlying regulations

The DPM and taxonomy are based on the following materials:

- Commission Implementing Regulation (EU) 2023/894 of 4 April 2023 laying down implementing technical standards for the application of Directive 2009/138/EC of the European Parliament and the Council with regard to the templates for the submission by insurance and reinsurance undertakings to their supervisory authorities of information necessary for their supervision and repealing Implementing Regulation (EU) 2015/2450 ([ITS on Reporting](#));
- Commission Implementing Regulation (EU) 2023/895 of 4 April 2023 laying down implementing technical standards for the application of Directive 2009/138/EC of the European Parliament and the Council with regard to the procedures, formats and templates for the disclosure by insurance and reinsurance undertakings of their report on their solvency and financial condition and repealing Implementing Regulation (EU) 2015/2452 ([ITS on Disclosure](#))¹;
- 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](#));
- Explanatory notes on reporting templates – Variation Analysis templates ([Explanatory notes](#));
- 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:

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.

- 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](#)).

III Content

This package contains:

Introduction:

The [Taxonomy licence](#)

The [Solvency 2 Release notes](#)

DPM:

The [DPM Dictionary](#) and [Solvency 2 Annotated Templates](#)

The [Solvency 2 Annotated Templates template grouping](#) and [Solvency 2 Annotated Templates legacy format](#)

The [Change log between the 2.8.0 Hotfix and 2.8.2](#) (including the draft validation detailed change log), [Change log between the 2.8.2 PWD and 2.8.2](#)

The [DPM documentation](#)

Validations:

The [Solvency II List of validations](#)

The [Validation syntax](#)

Taxonomy:

The [Solvency 2 XBRL taxonomy](#), [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](#)²

The [Unified DPM database](#)

The [DPM database documentation](#)

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.

² It contains the classical relational tables and populated additional columns in mTable.

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 2.8.2 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	206	0

EIOPA would like to draw attention to the removal of the Annual Financial Stability entry points (.10, .12 and .14) in 2.8.0 release.

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

EIOPA Solvency II 2.8.2 release exceeds the standard Hotfix scope and, in addition to the validation improvements, also introduces some changes to the model. These changes included two aspects: updating the Annotated Templates in response to feedback and implementing ECB add-on amendments. The changes can be summarised as follows:

- updating the list of currencies to include introduction of Caribbean guilder (XCG) and new code ZWG reserved for Zimbabwe Gold;
- introduction of integer metrics for S.14.03 template and percentage metric for S.37.02 templates
- adding S.14.04 and S.14.05 to the Quarterly Financial Stability Third country branches (.15) entry point, as well as proper amendment in the Content of submission for template S.01.01.15
- amendments in the Content of the Submission templates in Financial Stability reporting, to include options for semi-annual submissions;
- introduction of amendments addressing S.26.08 and S.26.13 unintentionally shared datapoints;
- correction of metric type in S.26.13.01.06, S.26.13.01.07, S.26.13.01.08, S.26.13.01.09, S.26.09.01.02, S.26.09.04.02 tables
- introduction of new typed dimension in order to differentiate between S.26.13.01.11 z-axis and internal line of business;
- introduction of 'other' option for NACE code reporting for S.37.02 templates as well as hierarchy amendments for currency and country alignment to FICOD
- minor column/row header and typo corrections;
- modelling amendments to E.04.01 template.

Detailed list of changes can be found in dedicated changelogs comparing [2.8.0 Hotfix vs 2.8.2](#), as well as [2.8.2 PWD vs 2.8.2](#).

Similarly to the 2.8.0 Hotfix release, EIOPA publish two versions of automatically created Annotated Templates Excel files. The first one provides only one table per worksheet presented in MD manner. The second one includes tables grouped into table groups presented in a single worksheet.

A minor layout improvement was also introduced to each z-axis. In previous releases the z-axes (Sheets) were assigned randomised axis code (TemporaryAxisCode). In the 2.8.2 release each z-axis has now assigned 'Z' code.

Furthermore, in response to the feedback received, EIOPA has decided to publish the excel file in legacy format. Due to the nature of this file, it should be considered as a supporting document without being a source of information (which is the taxonomy).

For explanation of the DPM and its application in the context of reporting, please see [EIOPA DPM Documentation](#). The files present as follows:

- [DPM Dictionary 2.8.2](#) Including Pan-European Personal Pension Products, Solvency II and Pension Funds;

- [Solvency II Annotated Templates 2.8.2](#)

V.1 Taxonomy

There are no significant changes in the XBRL taxonomy structure. Especially the folder structure did not change 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 2.8.2](#). The package includes only EIOPA Solvency II 2.8.0 Hotfix 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 2.8.2 with external files](#). These files shall be up to date at the moment of publication of the 2.8.2 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 2.8.2](#), there are instance examples for each entry point, one contains random data for every table cell, the other has numeric values set to "zeros". EIOPA has updated the mechanism of creating such sample files, so that both groups of reports refer only to the available for reporting options within the enumerations.

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 using the List of Known Issues mechanism.

VI Database

Database structure mostly follows the 2.8.0 release although implements also the changes introduced to the Pension Funds 2.9.0 Hotfix model.

In addition, EIOPA provided a [Unified DPM database](#) containing Solvency II, Pension Funds, PEPP PR and FICOD models. Due to differences in the publication dates of these frameworks, it was necessary to manually combine the dictionaries. The result is a model based on a dictionary that does not reflect any particular version. Furthermore, as a result of the merger, an update to any part of the dictionary referenced by more than one model will be available to all frameworks. Therefore, it should be emphasised that the unified database should not be considered as a leading but as a supporting material.

Detailed documentation can be found within under following link as well as within the DPM database documentation inside the .zip folder of the database [Solvency II DPM database](#).

VII Validations

Both the validations and the list of identical data points were included in this release. The list of duplicated datapoints was slightly amended to provide more information, including the list of entry points in which particular field can be found. Solvency II 2.8.2 release introduced a significant number of new taxonomy assertions. The reason for this was to reintroduce the TV0 checks, as well as facilitate the cross-border templates reporting. The second group of changes is made up of new variants of existing rules, covering ECB add-on entry points.

2.8.2 release include also further harmonisation of error message labels, ensuring consistent language for Warning and Error level rules.

In addition, it was decided to further improve validations for the Direct URL to the webpage where the Solvency and Financial Condition Report correctness. Due to the fact that some entities post their reports on dedicated pages, it was decided to amend the regular expression to handle such scenario.

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 xbml@eiopa.europa.eu identifying the Taxonomy Release of the DPM-XBRL implementation issue.
- Question regarding the business validations and technical validations should be addressed to validations@eiopa.europa.eu

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.