



EIOPA-BoS-18/098  
20 March 2018

**Draft amendment to 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**



EUROPEAN COMMISSION

Brussels, XXX  
[...](2018) XXX draft

**COMMISSION IMPLEMENTING REGULATION (EU) No .../..**

**of [ ]**

**COMMISSION IMPLEMENTING REGULATION (EU) .../... of XXX 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 of the European  
Parliament and of the Council**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Directive 2009/138/EC of 25 November 2009 of the European Parliament and of the Council on the taking up and pursuit of the business of Insurance and Reinsurance (Solvency II)<sup>1</sup>, and in particular the fourth paragraph of Article 56 and Article 256(5) thereof,

Whereas:

- (1) Commission Implementing Regulation (EU) 2015/2452 includes minor drafting errors, which should be corrected accordingly.
- (2) This Regulation is based on the draft implementing technical standards submitted by the European Supervisory Authority (European Insurance and Occupational Pensions Authority) to the Commission.
- (3) The European Supervisory Authority (European Insurance and Occupational Pensions Authority) has conducted open public consultations on the draft implementing technical standards on which this Regulation is based, analysed the potential related costs and benefits and requested the opinion of the Insurance and Reinsurance Stakeholder Group established by Article 37 of Regulation (EU) No 1094/2010<sup>2</sup>,

HAS ADOPTED THIS REGULATION:

*Article 1*

**Correcting provisions**

Annexes II and III to Implementing Regulation (EU) 2015/2452 are corrected in accordance with Annex I to this Regulation.

*Article 2*

**Entry into force**

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

---

<sup>1</sup> OJ L 335, 17.12.2009, p. 1.

<sup>2</sup> Regulation (EU) No 1094/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Insurance and Occupational Pensions Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/79/EC (OJ L 331, 15.12.2010, p. 48).

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels,[].

## ANNEX I

1. Both Annex II and III to Implementing Regulation (EU) 2015/2452 are corrected as follows:

- (a) In template §.05.02, after the first sentence of the first paragraph of the general comments the following is added:

**Comment [A1]:** Q&A 1281

‘The template is not due when the thresholds for reporting by country described below are not applicable, i.e. the home country represents 90% or more of the total gross written premiums.’