



**EIOPA-15/801**  
**22 October 2015**

**Mistakes identified in the Final Report on public consultations No.  
14/052 and 14/055**

**(Full list)**

1. This Note sets out the mistakes identified in the Final Report on public consultations No. 14/052 and 14/055 and the process followed.
2. After publication of the Final Report on public consultations No. 14/052 and 14/055 on the 6 July 2015 some mistakes were found in the package. EIOPA has proceeded with the identified needed amendments and re-published both Final Reports and related documents on the 7 August 2015 and again on the 8 September.
3. Together with those publications, a file named "Mistakes amended in reporting and disclosure package" identifying all amendments introduced was published.
4. Given the complexity of the package, meanwhile some further mistakes were identified. EIOPA staff has engaged all efforts in order to identify remaining mistakes.
5. In Annex I and II the amendments for respectively Final Report No. 14/052 and 14/055 are described, identifying the three phases of amendments (the

ones published on the 7 August 2015 and 8 of September and the ones described in this list).

6. All this amendments were submitted to the COM and will be incorporated in the final ITS. The [version 2.0.1 of the Taxonomy](#) also reflects all this amendments. This is the final set of amendments.
7. A similar exercise was done for the Guidelines on Third Country Branches and Guidelines on Financial Stability Reporting to ensure consistency and a similar document and revised versions are published at the same time as this one.

## **Annex I**

### **Amendments of mistakes introduced in the Final Report on public consultation No. 14/052 on the implementing technical standards on the templates for the submission of information to the supervisory authorities**

#### **In the draft Implementing Technical Standards:**

Since original publication – published 07/08/2015:

- Article 14, paragraph m): reference to paragraph 5) was not correct, reference amended to “article 19”;
- Article 34 (2): reference to SR.02.01.04 was amended to SR.02.01.01.

Published 08/09/2015:

- Article 5, paragraph d): deletion of the word “both” as only one valuation is required;
- Article 22, paragraph d): deletion of the word “both” as only one valuation is required;
- Article 23, paragraph f): sentence added at the end as formula does not work when groups use method 2 exclusively or a combination of methods 1 and 2 ((addition at the end of previous text: “... when method 1 as defined in Article 230 of Directive 2009/138/EC is used exclusively. When method 1 is used in combination with method 2 as defined in Article 233 of Directive 2009/138/EC or method 2 is used exclusively the ratio needs to be adjusted in order to capture the items of all entities included in the scope of template S.06.02.04”);
- Article 27, paragraph d): sentence added at the end as formula does not work when groups use method 2 exclusively or a combination of methods 1 and 2;
- Article 27, paragraph h): sentence added at the end as formula does not work when groups use method 2 exclusively or a combination of methods 1 and 2.

**Published 22/10/2015:**

- The word „Article“ is repeated in Article 34

#### **In Annex I (templates):**

Since original publication – published 07/08/2015:

- S.01.01.02: references to S.12 and S.17 should end with .02;
- S.01.01.03/06: alignment of R0010, R0020 label;

- S.01.01.04: up-date reference for S.23.02.04 and S.23.03.04;
- S.01.01.06: reference to S.02.01 should end with .02;
- S.02.01.(all entry points): small typo in R0060;
- S.02.01.01: cross at R0740 contingent liabilities in financial statements column (C0020) eliminated;
- S.03.01.04: amended label of C0020;
- S.16.01.01/S.19.01.01: "Z axis" was created "Z0040 - Currency conversion" to identify if triangles are reported in the original currency or in the reporting currency (as instructions allows for the option);
- S.23.01.04: R0710, R0720 and R0790 amend the label consistent with instructions and with S.23.01.01;
- S.23.02/S.23.03: template "04" was created for technical reasons;
- S.23.04.04: columns C0450 to C0560 were missing in the clean version of the templates;
- S.23.04.04: C0660 amend the label consistent with instructions and with S.23.04.01 (from "Name" to "Number")
- S.25.01.01: alignment of R0430 label;
- S.25.01.04: alignment of R0450 label;
- S.29.03.01, typos in R0010 and R0150 and titles (in "Best Estimate").

Published 08/09/2015:

- SR.02.01.01: C0020 was added;
- S.22.01.01/04: use of SCR/MCR/LTG amended to Solvency Capital Requirement, Minimum Capital Requirement and Long Term Guarantee;
- S.23.02/S.23.03 (all variants): in the item "Initial fund members' contribution etc", it was missing a 's' and a comma. The name of the item should be the same as the one used in template S.23.01 "Initial funds, members' contributions or the equivalent basic own - fund item for mutual and mutual-type undertakings";
- S.23.01.04: R0610/C0010 reference to article 230 was deleted, cells R0770 to R0790, column next to C0060 cross out;
- S.26.04: crosses appearing in R0320 were wrong and were moved to R0310;
- S.27.01.01/04 and SR.27.01.01: delete NSLT from titles as template covers overall Health, following the calculation.
- S.29.04.01: R0010/C0010, label was amended "on contract" was deleted.
- S.32.01.04, label "% used for the establishment of accounting consolidated accounts" changed to "% used for the establishment of consolidated accounts"

Published 22/10/2015:

- S.01.01.01 – R0030: lower case in "sheet"
- S.01.01.01 – R0230: lower case in "by country"

- S.01.01.01 – R0310: added "(Best Estimate - Non Life)" at the end
- S.01.01.01 – R0460: change after the "-" to "for undertakings on Standard Formula"
- S.01.01.01 – R0470: change after the "-" to "for undertakings using the standard formula and partial internal model"
- S.01.01.01 – R0480: change after the "-" to "for undertakings on Full Internal Models"
- S.01.01.01 – R0570: added "and Health" after Non-Life
- S.01.01.01 – R0680: added "(including Finite Reinsurance and SPV's)" at the end
- S.01.01.02 – R0030: lower case in "sheet"
- S.01.01.03 – R0030: lower case in "sheet"
- S.01.01.03 – R0460: change after the "-" to "for undertakings on Standard Formula"
- S.01.01.03 – R0470: change after the "-" to "for undertakings using the standard formula and partial internal model"
- S.01.01.03 – R0480: change after the "-" to "for undertakings on Full Internal Models"
- S.01.01.04 – R0030: lower case in "sheet"
- S.01.01.04 – R0070: replaced "undertaking" by "group" at the end
- S.01.01.04 – R0080: replaced "undertaking" by "group" at the end
- S.01.01.04 – R0460: change after the "-" to "for undertakings on Standard Formula"
- S.01.01.04 – R0470: change after the "-" to "for undertakings using the standard formula and partial internal model"
- S.01.01.04 – R0480: change after the "-" to "for undertakings on Full Internal Models"
- S.01.01.04 – R0570: added "and Health" after Non-Life
- S.01.01.04 – R0680: added "(including Finite Reinsurance and SPV's)" at the end
- S.01.01.04 – R0710: amended from "(Re)insurance" to "Insurance and reinsurance" at the beginning
- S.01.01.04 – R0720 amended from "Non-(re)insurance" to "Other regulated and non-regulated financial undertakings including insurance holding companies and mixed financial holding company" at the beginning
- S.01.01.04 – R0730 TP replaced by "Technical Provisions"
- S.01.01.05 – R0030: lower case in "sheet"
- S.01.01.06 – R0030: lower case in "sheet"
- S.01.01.06 – R0460: change after the "-" to "for undertakings on Standard Formula"
- S.01.01.06 – R0470: change after the "-" to "for undertakings using the standard formula and partial internal model"
- S.01.01.06 – R0480: change after the "-" to "for undertakings on Full Internal Models"

- S.01.01.06 – R0710: amended from “(Re)insurance” to “Insurance and reinsurance” at the beginning
- S.01.01.06 – R0720 amended from “Non-(re)insurance” to “Other regulated and non-regulated financial undertakings including insurance holding companies and mixed financial holding company” at the beginning
- SR.01.01.01 – R0790: lower case in “sheet”
- SR.01.01.01 – R0840: change after the “-” to “for undertakings on Standard Formula”
- SR.01.01.01 – R0850: change after the “-” to “for undertakings using the standard formula and partial internal model”
- SR.01.01.01 – R0860: change after the “-” to “for undertakings on Full Internal Models”
- SR.01.01.01 – R0940: added “and Health” after Non-Life
- SR.01.01.04 – R0790: lower case in “sheet”
- SR.01.01.04 – R0940: added “and Health” after Non-Life
- S.12.01.02/ SR.12.01.01 only in clean A4 format version of the file change in the 2nd table R0210 is in fact R0010 and R0220 is in fact R0020
- S.12.01 (all variants): R0020 label amended: added “calculated” before “as a whole” at the end
- S.12.01.02: in excel rows 25 and 26 the code of R was amended to “R0010” and “R0020”
- SR.12.01: R0020 label amended: added “calculated” before “as a whole” at the end
- SR.12.01.01: in excel rows 28 and 29 the code of R was amended to “R0010” and “R0020”
- S.12.02: Table name amended: added “calculated” before “as a whole”
- S.17.01 (all variants): R0050 label amended: added “calculated” before “as a whole” at the end
- SR.17.01: R0050 label amended: added “calculated” before “as a whole” at the end
- S.17.02: Table name amended: added “calculated” before “as a whole”
- S.19.01.01: Name of template amended from “Non-life Insurance Claims Information” to “Non-life insurance claims”
- S.22.01 (all variants): R0060 to R0080 labels amended to replace “I”, “II” and “III” by “1”, “2” and “3”
- S.23.01.04: R0460 label amended: deletion of “a” before “combination”
- S.23.04.04 - C0050 amended: deletion of sentence in brackets at the end
- S.26.04/SR.26.04 (all variants): R0310 label amended (typo and deletion of s at the end)
- S.26.05/SR.26.05 (all variants): Name of the template, capital letter in “Non-Life”
- S.26.07/SR.26.07 (all variants) R0220 label amended (last “s” deleted)
- S.28.02.01: name of template amended – capital letter in “Capital”
- S.29.01.01/S.29.02.01/S.29.03.01: Title amended in line with Content template

- S.29.03.01 / label (R0120) needs to be amended (“Closing Best Estimate Estimate” to “Closing Best Estimate”).
- S.29.03.01, typos in R0120 (in “Best Estimate”)
- S.30.01.01/S.30.02.01/S.30.03.01/S.30.04.01: Title amended in line with Content template
- S.31.01.04: Title amended in line with Content template
- S.36.01.01/ S.36.02.01/S.36.03.01/S.36.04.01: Title amended in line with Content template

### **In Annex II (Individual Instructions):**

Since original publication – published 07/08/2015:

- S.01.01: references to exemptions from Article 35 were amended to read “Exempted under Article 35 (6) to (8)”;
- S.01.03: C0060, “remaining part of a fund” instead of business;
- S.06.03: C0040, reference should be to C0030 (twice);
- S.08.01: C0390 amended repetition in the text in the last sentence;
- S.08.02: C0160 it was clarified that amount could be positive or negative (needed as in general comments it is stated that items shall be reported with positive values unless otherwise stated), and in this case could be both;
- S.16.01/S.19.01: “Z axis” was created “Z0040 - Currency conversion” to identify if triangles are reported in the original currency or in the reporting currency (as instructions allows for the option);
- S.19.01: small amendment in general comments in point iv of fifth paragraph (added “by currency”);
- S.20.01: paragraph “Information on historical data is not required but might be filled in a best effort basis. For the first reporting year only first year need to be reported. In the following years, for each year, information on one additional year shall be submitted up to the limit of 14 years.” was deleted;
- S.25.01: alignment of R0450 label;
- S.25.01: in the general comments (fourth paragraph) the description of the calculation at level of RFF was slightly amended to accommodate two issues:
  - The calculation at entity level of the operational risk is not performed “as if no RFF exist” but as no loss of diversification exists (relevant criteria for the calculation is assessed at the level of each RFF);
  - Clarification in the calculation of the LAC.
- S.25.01: R0140 instructions corresponding to “At RFF/MAP level and at entity level where there are no RFF (other than those under article 304 of Directive 2009/138/EC) nor MAP” was missing.

Published 08/09/2015:

- S.02.01: sentence added at end of fourth paragraph of General comments in relation to C0020 applicability to RFF (fourth paragraph of General comments: "With regards to the "Statutory accounts value" column (C0020), recognition and valuation methods are the ones used by undertakings in their statutory accounts in accordance with the local GAAP or IFRS if accepted as local GAAP. In template SR.02.01 this column is only applicable if the development of financial statements by RFF is required by national law.");
- S.06.02: C0170, first bullet, the end of the sentence was amended to refer to "where the first two items are relevant";
- S.09.01: C0040, wrong annex referred to, it should be Annex IV
- S.10.01: Typo in fourth paragraph of the General comments (RC0220 is R0220);
- S.11.01: C0120, first bullet, the end of the sentence was amended to refer to "where the first two items are relevant";
- S.22.06.: Z0010, instructions were amended to reflect the close list to be used
- S.23.01.: R0730/C0060: reference to Directive was wrong, should be to Delegated Regulation
- S.23.02/S.23.03: all references to "Initial fund members' contribution etc", were amended as it was missing 's' and a comma. The name of the item should be the same as the one used in template S.23.01 "Initial funds, members' contributions or the equivalent basic own - fund item for mutual and mutual-type undertakings";
- S.27.01: delete NSLT from titles as template covers overall Health, following the calculation
- S.29.04.01: R0010/C0010, label was amended "on contract" was deleted.
- S.30.02, C0050, C0070, C0180, C0200, C0280, C0370, deletion of words "if existent" a code must always be reported and deletion of sentence in brackets after Specific code;
- S.30.04, C0050, C0070, C0180, C0270 deletion of words "if existent" a code must always be reported and deletion of sentence in brackets after Specific code;
- S.31.01, C0040, C0160 deletion of words "if existent" a code must always be reported and deletion of old cell names and deletion of sentence in brackets after Specific code;
- S.31.01.C0100: the text under brackets was amended to "(resulting from claims provision + premiums provision + Non-Life TP calculated as a whole and Life including SLT Health)"
- S.31.02, C0030, C0200 deletion of words "if existent" a code must always be reported and deletion of old cell names. In C0210 added (by this order of priority) and deletion of old cell names.

### **In Annex III (Group Instructions):**

Since original publication – published 07/08/2015:

- S.01.03: C0060 "remaining part of a fund" instead of business;
- S.02.01: sixth paragraph a sentence was deleted as inconsistent with rest of the paragraph;
- S.03.01: amended label of C0020;
- S.06.02: general comments amended references from "C0240" to "C0310";
- S.06.03: C0040, reference should be to C0030 (twice);
- S.08.01: C0390 amended repetition in the text in the last sentence;
- S.08.02: C0160 it was clarified that amount could be positive or negative (needed as in general comments it is stated that items shall be reported with positive values unless otherwise stated), and in this case could be both;
- S.25.01: alignment of R0450 label;
- S.25.01: in the general comments (fifth paragraph) the description of the calculation at level of RFF was slightly amended to accommodate two issues:
  - The calculation at entity level of the operational risk is not performed "as if no RFF exist" but as no loss of diversification exists (relevant criteria for the calculation is assessed at the level of each RFF/MAP/remaining part);
  - Clarification in the calculation of the LAC.
- S.25.01: R0140 instructions corresponding to "At RFF/MAP level and at entity level where there are no RFF (other than those under article 304 of Directive 2009/138/EC) nor MAP" was missing;
- S.37.01: C0020, deletion of the specific code as it was not applicable and corresponding change in C0030.

Published 08/09/2015:

- S.02.01: sentence added at end of fourth paragraph of General comments (fourth paragraph of General comments: "With regards to the "Statutory accounts value" column (C0020), recognition and valuation methods are the ones used by undertakings in their statutory accounts in accordance with the local GAAP or IFRS if accepted as local GAAP. In template SR.02.01 this column is only applicable if the development of financial statements by RFF is required by national law.");
- S.06.02: C0170, first bullet, the end of the sentence was amended to refer to "where the first two items are relevant";
- S.06.03, S.07.01, S.10.01: sentence introduced in the ITS was also included in the general comments (fifth paragraph in S.06.03 and S.07.01 and fourth paragraph in S.10.01);
- S.11.01: C0120, first bullet, the end of the sentence was amended to refer to "where the first two items are relevant";
- S.15.01, C0020, deletion of words "if existent" a code must always be reported;

- S.15.02, C0020, deletion of words "if existent" a code must always be reported;
- S.23.01.: R0610/C0010 reference to article 231 was missing in the instructions, R0730/C0060: reference to Directive was wrong, should be to Delegated Regulation; R0790/C0060 was amended from C0160 to C0060
- S.23.02/S.23.03: all references to "Initial fund members' contribution etc", were amended as it was missing 's' and a comma. The name of the item should be the same as the one used in template S.23.01 "Initial funds, members' contributions or the equivalent basic own - fund item for mutual and mutual-type undertakings";
- S.27.01: delete NSLT from titles as template covers overall Health, following the calculation
- S.31.01, C0040, C0160 deletion of words "if existent" a code must always be reported and deletion of old cell names;
- S.31.02, C0020, C0030, C0200 deletion of words "if existent" a code must always be reported and deletion of old cell names.;
- S.32.01, C0020, deletion of words "if existent" a code must always be reported;
- S.32.01 – Typo in C0050;
- S.32.01 – Mistake in C0080, references to code 12 were missing and deletion of old cell names;
- S.32.01, label "% used for the establishment of accounting consolidated accounts" changed to "% used for the establishment of consolidated accounts"
- S.33.01, C0020, deletion of words "if existent" a code must always be reported;
- S.34.01, C0020, deletion of words "if existent" a code must always be reported;
- S.35.01, C0020, deletion of words "if existent" a code must always be reported;
- S.36.01, C0030 and C0060, deletion of words "if existent" a code must always be reported;
- S.36.02, C0030 and C0060, deletion of words "if existent" a code must always be reported;
- S.36.03, C0030 and C0060, deletion of words "if existent" a code must always be reported;
- S.36.04, C0030 and C0060, deletion of words "if existent" a code must always be reported;
- S.37.01, C0120, deletion of words "if existent" a code must always be reported.

Published 22/10/2015:

- S.06.02 C0310: „factor“ should change to „sector“

- S.25.02, in R0300/C0100 the last sentence "This amount shall be positive" needs to be deleted and replaced by "This amount shall be reported as a negative amount.". This sentence should also be added in R0310/C0100.

#### **In Annex IV:**

Published 31/08/2015:

- In category 1: deletion of last sentence as is not relevant for Asset category definition.

#### **In Annexes V and VI:**

Since original publication – published 07/08/2015:

- Names of the Annexes were amended;
- Annex V and VI: Create a D4 – Total return swap;
- Annex VI: XV: amendment to "one or more" in the name (alignment with description).

Published 08/09/2015:

- Typos in heading of Annex VI (Third and fourth position) and in the last sentence of Government bonds definition;
- Directive 2006/48/EC was replaced by Directive 2013/36/EU in category 12;
- Directive 85/611/CE, was replaced by the Directive 2009/65/CE in category 27.

Published 22/10/2015:

- Category 27: „definid“ should be „defined“

## **Annex II**

### **Amendments of mistakes introduced in the Final Report on public consultation No. 14/055 on the implementing technical standards with regard to procedures, formats and templates of the solvency and financial condition report**

#### **In the draft Implementing Technical Standards:**

Since original publication – published 07/08/2015:

- Article 4 and 5: reference to S.05.02 should end with .01.

#### **In Annex I (templates):**

Since original publication – published 07/08/2015:

- S.02.01.02: small typo in R0060.

Published 08/09/2015:

- S.22.01.01/04: use of SCR/MCR/LTG amended to Solvency Capital Requirement, Minimum Capital Requirement and Long Term Guarantee.
- S.32.01.04, label "% used for the establishment of accounting consolidated accounts" changed to "% used for the establishment of consolidated accounts"

#### **In Annex II (Instructions)**

Published 08/09/2015:

- S.23.01.: R0730/C0060: reference to Directive was wrong, should be to Delegated Regulation; in general comments it should be "of this Regulation"

#### **In Annex III (Instructions)**

Published 11/08/2015 – no amendment but re-publication of the zip file:

- The Instructions of template S.32.01 were missing in the zip file.

Published 08/09/2015:

- S.23.01.: R0610/C0010 reference to article 231 was missing in the instructions,
- S.32.01. – Typo in C0050;

- S.32.01 – Mistake in C0080, references to code 12 was missing and deletion of old cell names.
- S.32.01.04, label "% used for the establishment of accounting consolidated accounts" changed to "% used for the establishment of consolidated accounts"