

Supervisory reporting - DPM and XBRL

DPM methodology and XBRL are the standard for reporting data submission between EIOPA and national competent authorities

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EIOPA implemented the DPM methodology and the XBRL as the standard for reporting data submission between EIOPA and national competent authorities following a decision of the Board of Supervisors on Collection of Information by EIOPA.

The data point model (DPM)

A structured representation of the data, identifying all the business concepts and their relations, as well as validation rules. The data point model (DPM)

implements the uniform and consistent definitions included in the implementing technical standards (ITS), guidelines and Board of Supervisors decisions on reporting and disclosure. It is composed of the annotated templates for the [Solvency II](#) and for the [pension funds](#) with the common [DPM dictionary](#).

The XBRL taxonomies and related artefacts

Implementing the technical data requirements and validation rules described by the data point model in the technical format of XBRL. The XBRL standard and software solutions are implemented by external parties (XBRL International and software vendors) to provide the software solutions to meet the defined requirements.

The list of validations

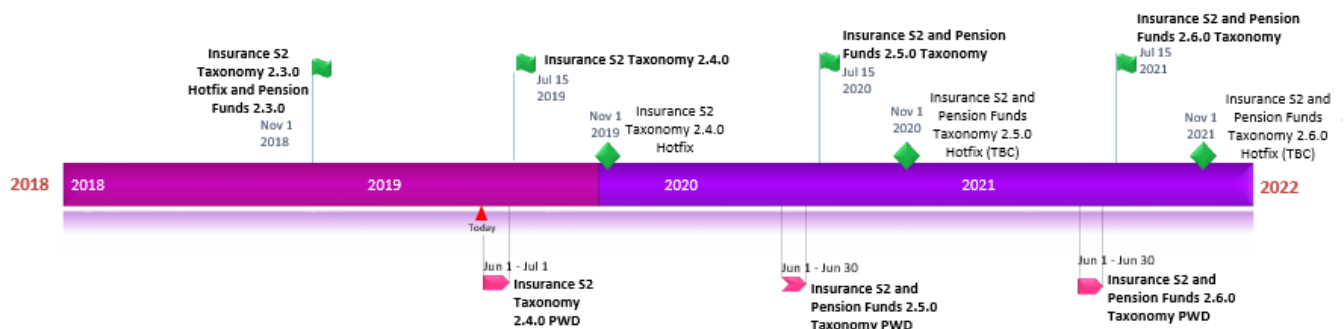
Contains the list of validations of [Solvency II](#) and [pension funds](#) to be fulfilled by the reports. The list is updated according to the governance of taxonomies releases and amended following a public consultation.

The list of known issues

[The list](#) describes issues and provides solutions to be taken into account during the technical implementation. Mainly corrections in relation to the DPM and XBRL taxonomies.

XBRL Taxonomy Releases

For planning purposes of the IT implementation, please refer to [The Governance of Taxonomy Releases](#), schedule for 2019-2021 (updated 03/06/2019) and the [Taxonomy Roadmap](#) (updated 03/04/2020).



As a general rule one taxonomy release per year has been published and EIOPA aims to continue this approach to minimise the number of taxonomy publications. It is expected that in most of the years only one release will occur. However, in extraordinary circumstances, for example in years with a high degree of business changes or when a released taxonomy contains serious technical defects, a second, purely corrective release may be needed. As a precautionary measure, this potential release is included in the yearly schedule to aid planning.

Solvency II Data Point Models and XBRL Taxonomies

Insurance Data Point Model and Taxonomy 2.5.0 (Published 15/7/2020)

Introduction:

[Taxonomy licence](#)

[Solvency 2 release notes](#)

DPM:

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

[Detailed change log between the 2.5.0_and 2.4.0_Hotfix](#)

[Detailed change log between the 2.5.0 and 2.5.0_PWD](#)

[DPM documentation](#)

Validations:

[Solvency 2 List of validations](#)

[Validation syntax](#)

Taxonomy:

[Solvency 2 XBRL taxonomy, the Solvency 2 XBRL taxonomy with external files, the Solvency 2 XBRL instance examples](#)

[XBRL taxonomy documentation](#)

[XBRL Filing Rules](#)

[Solvency 2 DPM database](#)

[EIOPA Unified DPM database with Solvency 2 and Pension Funds](#)

Insurance Data Point Model and Taxonomy 2.4.0 (Published

15/07/2019, hotfix of non-working validations updated by 4/11/2019)

Announcement (03/04/2020): 2.4.0 Taxonomy Technical specifications for EIOPA recommendations on supervisory flexibility regarding the deadline of supervisory reporting and public disclosure – Coronavirus COVID-19

Introduction:

Taxonomy licence

Solvency 2 release notes (updated 04/11/2019)

List of Known issues for EIOPA taxonomies (updated 28/04/2020)

DPM:

DPM Dictionary and Solvency 2 Annotated Templates workbooks

Detailed change log between the 2.4.0 and 2.3.0 hotfix

Detailed change log between the 2.4.0 and 2.4.0 PWD

DPM documentation

Validations:

Solvency 2 List of validations (updated 15/07/2020)

Validation syntax

Taxonomy:

Solvency 2 XBRL taxonomy (updated 04/11/2019), the Solvency 2 XBRL taxonomy with external files (updated 04/11/2019), the Solvency 2 XBRL instance examples and Solvency 2 XBRL assertions tests (updated 08/11/2019)

XBRL taxonomy documentation

XBRL Filing Rules

Solvency 2 DPM database (updated 13/12/2019)

EIOPA Unified DPM database with Solvency 2 and Pension Funds (updated 13/12/2019)

Instructions:

Solvency 2 Business package supporting the changes

Data Point Model and Taxonomy 2.3.0 Hotfix (Published 17/07/2018, hotfix update by 05/11/2018)

Introduction:

[Taxonomy licence](#)

[Solvency 2 release notes](#)

[List of Known issues for EIOPA taxonomies \(updated 11/02/2020\)](#)

DPM:

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

[Detailed change log between the 2.3.0 hotfix and 2.3.0](#)

[Detailed change log between the 2.3.0 hotfix and 2.2.0 hotfix](#)

[DPM documentation](#)

Validations:

[Solvency 2 List of validations \(updated 03/04/2020\)](#)

[Validation syntax](#)

Taxonomy:

[Solvency 2 XBRL taxonomy,](#)

[Solvency 2 XBRL instance examples](#)

[Solvency 2 XBRL assertions tests \(updated 20/11/2018\)](#)

[XBRL taxonomy documentation](#)

[XBRL Filing Rules](#)

[Solvency 2 DPM database \(updated 12/12/2018\)](#)

[EIOPA Unified DPM database with Solvency 2 and Pension Funds \(updated 12/12/2018\)](#)

Instructions:

[Solvency 2 Business package supporting the changes](#)

The Pension Funds Data Point Models and XBRL Taxonomies

Pension Funds Data Point Model and Taxonomy 2.5.0

(Published 15/7/2020)

[Taxonomy licence](#)

[Pension Funds release notes](#)

DPM:

[DPM Dictionary and Pension Funds Annotated Templates workbooks](#)

[Detailed change log between Pension Funds II 2.5.0 and 2.3.0 Hotfix](#)

[Detailed change log between Pension Funds II 2.5.0 and 2.5.0 PWD](#)

[DPM documentation](#)

Validations:

[Pension funds List of validations](#)

[Validation syntax](#)

Taxonomy:

[Pension Funds XBRL taxonomy](#)

[Pension Funds XBRL instance examples](#)

[XBRL taxonomy documentation](#)

[XBRL Filing Rules](#)

[Pension Funds DPM database](#)

[EIOPA Unified DPM database with Solvency 2 and Pension Funds](#)

Instructions:

[Technical instructions for EIOPA and ECB Pension Funds reporting using the XBRL taxonomy](#)

Pension Funds Data Point Model and Taxonomy 2.3.0

(Published 5/11/2018)

[Taxonomy licence](#)

[Pension Funds release notes](#)

[List of Known issues for EIOPA taxonomies \(updated 28/04/2020\)](#)

DPM:

[DPM Dictionary and Pension Funds Annotated Templates workbooks](#)
[Detailed change log between Pension Funds II 2.3.0 and 2.3.0 PWD2](#)
[DPM documentation](#)

Validations:

[Pension funds List of validations \(updated 15/07/2020\)](#)
[Validation syntax](#)

Taxonomy:

[Pension Funds XBRL taxonomy](#)
[Pension Funds XBRL instance examples](#)
[Pension Funds XBRL assertions tests \(updated 20/11/2018\)](#)
[XBRL taxonomy documentation](#)
[XBRL Filing Rules](#)
[Pension Funds DPM database \(updated 12/12/2018\)](#)
[EIOPA Unified DPM database with Solvency 2 and Pension Funds \(updated 13/12/2019\)](#)

Instructions:

[Technical instructions for EIOPA and ECB Pension Funds reporting using the XBRL taxonomy](#)

Supervisory Reporting and Public Disclosure requirements

Reporting requirements under Solvency II Directive

The supervisory reporting requirements applicable to all undertakings subject to Solvency II Directive are defined in:

- [Implementing Technical Standards on Reporting \(include Reporting Templates and Instructions\)](#)
- [Amendment to the Implementing Technical Standard on Reporting \(2016\)](#)
- [Amendment to the Implementing Technical Standard on Reporting \(2017\)](#)
- [Amendment to the Implementing Technical Standard on Reporting \(2018\)](#)
- [Amendment to the Implementing Technical Standard on Reporting \(2019\)](#)
- [Consolidated version, including amendments of Commission Implementing Regulations \(EU\) 2016/1868 of 20 October 2016, \(EU\) 2017/2189 of 24 November 2017, \(EU\) 2018/1844 of 23 November 2018 and \(EU\) 2019/2103 of 27 November 2019](#)
- ■ [EIOPA Explanatory notes on reporting templates Variation Analysis templates - 2018 rev](#)

Public Disclosure requirements under Solvency II Directive

The following public disclosure requirements are applicable to all undertakings subject to Solvency II Directive:

- [Implementing Technical Standards on Disclosure](#) (include the Public Disclosure Templates and Instructions)
- [Amendment to the Implementing Technical Standard on Public Disclosure \(2017\)](#)
- [Amendment to the Implementing Technical Standard on Public Disclosure \(2018\)](#)
- [Amendment to the Implementing Technical Standard on Public Disclosure \(2019\)](#)

Reporting requirements for the purposes of financial stability

The [Guidelines on Financial Stability Reporting](#) define the reporting requirements for financial stability purposes and apply to individual insurance and reinsurance undertakings, insurance third country branches and participating insurance and reinsurance undertakings, insurance holding companies or mixed financial holding companies.

Requirements applicable to branches from undertakings with head offices outside the European Union

The purpose of the [Guidelines on the supervision of branches of third-country insurance undertakings](#) is to ensure a consistent, efficient and effective protection of policyholders within the European Union. The Guidelines on Third Country Branches in particular aim to ensure, as a minimum, the same level of protection of policyholders of a branch of a third country insurance undertaking as that they enjoy when they are dealing with an insurance undertaking situated in the European Union whether in its home Member State or through a branch under Solvency II Directive. These Guidelines include supervisory reporting requirements applicable to all branches from undertakings with head-offices outside the European Union subject to Solvency II Directive.

In order to minimise the reporting burden on the insurance industry, the ECB Regulation allows the national central banks to derive the necessary statistical information, to the extent possible, from data reported for supervisory purposes under the [EU's Solvency II framework](#). The "Unofficial reporting templates including ECB add-ons" and instructions for ECB add-ons are called "unofficial and highlight the information that needs to be provided for statistical purposes over and above the supervisory requirements ("ECB add-ons"). These unofficial

reporting templates are purely for illustrative purposes and are not subject to mandatory reporting across all Member States of the European Union. The templates are called "unofficial" to distinguish them from the reporting templates of the ECB Implementing Regulation. More information can be found on the website of the [European Central Bank](#).

Reporting under Solvency II Directive applicable to all vehicles subject to Solvency II Directive

The Implementing Technical Standards on Special Purpose Vehicles defines that special purpose vehicles have to submit supervisory reporting to national competent authorities on an annual basis. These supervisory reporting requirements should enable the supervisory authorities of the special purpose vehicles to assess continued compliance with the relevant requirements.

Common Minimum Standards for Revisions of Reported data

Given the integrated reporting approach followed for supervisory and statistical reporting to EIOPA and the ECB, a common understanding of the minimum level of data quality is required as well as of when a revision of data is considered necessary.

While information reported should be of good quality at the time of its first submission, at a later stage revisions may be needed upon request by the European or national authorities or upon financial institutions' own initiative.

Therefore, the European Insurance and Occupational Pensions Authority (EIOPA) and the European Central Bank (ECB) published [Common Minimum Standards for Data Revisions](#) agreed between the ECB, EIOPA, the National Central Banks (NCBs) and the National Competent Authorities (NCAs).

To contact us for support please use one of the below options:

- Questions regarding supervisory reporting or public disclosure requirements should be addressed with the [Submit a Q&A](#) page
- Questions regarding DPM and XBRL technical questions please contact xbrl@eiopa.europa.eu identifying the Taxonomy Release of the DPM-XBRL implementation issue
- Questions regarding the business validations (BV) and technical validations (TV) please contact validations@eiopa.europa.eu

