

Q&A

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679

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35

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S.02.01 S.06.02

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Question

Property held for own use reported in the template S.02.01 Balance sheet should be equal to the Property, held for own use that reported in the reporting template S.06.02.

Unfortunately, we have many buildings, which are partially own-used and partially rented. As we use only one Asset ID code per building, we can assign only one CIC code in the S.06.02.01.02 template (which is XT93 if more than 50% is own-used or XT91/XT92 vice versa).

Should we split the buildings into different Asset ID codes (for up to three CIC categories) or should we assign in EBS the whole market value of the mixed-use buildings to either own-used or rented property?

EIOPA answer

In the instructions of template S.06.02, in general comments it is stated: "On the table Information on positions held, each asset shall be reported separately in as many lines as needed in order to properly fill in all variables requested in that table. If for the same asset two values can be attributed to one variable, then this asset needs to be reported in more than one line."

Referring to the concrete example, different Asset ID codes should be attributed to the buildings so that the proper CIC could be attributed. In the Balance-sheet

the market value of the building should also be split.