

Q&A

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615

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(EU) No 2015/2450 - templates for the submission of information to the supervisory authorities

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35

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Question

Should all the QRIs including the ones not applicable for our business should also be reported in the XBRL tagged file with fact value being "0" e.g. R0040/C0010 (Health U/w risk) is not applicable to our business - should this be reported with fact being "0" or should we complete omit the tag having no trace in the xbrl file for this?

Is this response applicable to this QRT alone or all of the non-investment QRTs?

EIOPA answer

Your question was clarified in the Filling rules published on the 15/7 and relevant part repeated bellow.

Not requested or non-applicable facts for a report should not be reported at all (rather than reported with „0” or as empty string).

Please note that the guideline is saying should to overcome the limitation in some systems of having to report 0 or empty strings for not requested or non-

applicable facts.

The below examples are provided as a guide to identify cases where non applicable facts may be reported:

- 1) In S.06.02 if the internal rating is reported then the external is not requested and should not be reported. However, it may be reported as 0 for technical reasons.
- 2) In S.06.02 if there is not custodian the fact should not be reported because it is not applicable. However, it may be reported as an empty string for technical reasons.
- 3) In S.19.01 if a company is authorized only for 5 years in a line of business, the previous non applicable years should not be reported. However, it may be reported as 0 for technical reasons.