



EIOPA-17/332

Release notes for the **2.6.0 Hotfix** release of the EIOPA **Pension Funds** DPM and XBRL taxonomy

I Introduction

This pension funds DPM and XBRL taxonomy 2.6.0 Hotfix is provided to be used from the 31/12/2021 reference date until a new version is announced in line with the [Governance of Taxonomy Releases](#).

It covers both the definition of reporting requirements and the underlying regulations for this release.

The 2.6.0 Hotfix release improves only the validations part of the package (including application of assertions to affected modules) and does not modify other components of 2.6.0 release (i.e. dictionary, tables, etc).

II Underlying regulations

DPM and taxonomy are based on the following materials:

- Decision of the Board of Supervisors on EIOPA's regular information requests towards NCAs regarding provision of occupational pensions information ([EIOPA BoS/18 114 of 10 April 2018 and amended by EIOPA-BoS-20-362 on 1 June 2020](#));
- Unofficial reporting [templates](#) including ECB add-ons and [instructions](#) for ECB add-ons ([ECB add-ons](#))
- Regulation (EU) 2018/231 of the European Central Bank of January 2018 on statistical reporting requirements for pension funds ([ECB/2018/2](#))
- Corrigendum to Regulation (EU) 2018/231 of the European Central Bank of 26 January 2018 on statistical reporting requirements for pension funds (ECB/2018/2) ([Document 32018R0231R\(01\)](#))
- Guideline (EU) 2019/1386 of the European Central Bank of 7 June 2019 amending Guideline ECB/2014/15 on monetary and financial statistics ([ECB/2019/18](#)).

In order to facilitate the use the EIOPA Taxonomy the package also includes the "[Technical instructions for EIOPA and ECB Pension Funds reporting using the XBRL taxonomy](#)". Please note that this document does not replace, substitute or complement any of the referred documents. It is part of the technical Taxonomy artefacts and is subject to the EIOPA Taxonomy licence available on the EIOPA website. Note also that the adoption of the Pension Funds XBRL Taxonomy is subject to the National Competent Authorities. The reporting entities shall refer to them for clarification regarding the reporting from the regulated entities to the National Competent Authorities.

III Content

This package contains:

Introduction:

The [Taxonomy licence](#)

The [Pension Funds release notes](#)

DPM:

The [DPM Dictionary](#) and [PF Annotated Templates](#) workbooks

The [Detailed change log between Pension Funds 2.6.0 and 2.5.0 Hotfix](#)

The [Detailed change log between Pension Funds 2.6.0 and 2.6.0 PWD](#)

The [DPM documentation](#)

Validations:

The [Pension Funds List of validations](#)

The [Validation syntax](#)

Taxonomy:

The [Pension Funds XBRL taxonomy](#), the [Pension Funds XBRL taxonomy with external files](#),
[Pension Funds XBRL instance examples](#)

The [XBRL taxonomy documentation](#)

The [XBRL Filing Rules](#)

The [Pension Funds DPM database](#)

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

Instructions:

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

Please be informed that artefacts in *cursive* are common between Solvency II and Pension Funds.

IV Scope

Table 1 below provides information on the number of templates for each entry point included in the package.

Table 1. Scope of EIOPA Pension Funds 2.6.0 Hotfix package

Entry point	Entry point acronym	Entry point code	Number of all templates	Number of dedicated unique templates
Annual reporting Pension Funds individual	ari	.24	13	13
Quarterly reporting Pension Funds individual	qri	.25	6	2
Annual reporting Pension Funds aggregated*	ara	.26	12	5
Quarterly reporting Pension Funds aggregated*	qra	.27	6	2
Annual reporting exempted Pension Funds individual	axi	.28	6	4
Annual reporting exempted Pension Funds aggregate*	axa	.29	6	1
Annual ECB Add-on reporting Pension Funds individual	aei	.30	16	8
Quarterly ECB Add-on reporting Pension Funds individual	qei	.31	7	2
Annual ECB Add-on reporting exempted Pension Funds individual	aee	.32	6	2

* - Aggregated entry points refer only to the level 2 reporting (between NCA/NCBs and European Supervisory Authorities).

V DPM

For DPM explanation and application in the context of reporting please see [EIOPA DPM Documentation](#).

DPM is defined in two workbooks:

- [EIOPA DPM Dictionary 2.6.0](#) Including Solvency II and Pension Funds;
- [EIOPA Pension Funds DPM Annotated Templates 2.6.0](#)

The most important changes comparing to 2.5.0 hotfix release can be summarised as follows:

- Amendment of table group code in the 'Entry points' worksheet with "PF.01.02" changed to "PFE.01.02";
- Addition of full template codes to the content template labels;
- Addition of 'SU/Assets other than derivatives and Assets held as collateral' characteristic to the z-axis in PF(E).06.02 and PF.06.03 templates;
- Addition of new option for PF(E).01.01 (Content of the submission) to allow selection of "2 - Not reported as o/a no derivative transactions" for row r0065 (PF.08.01.24 - Open derivatives);

- Move the United Kingdom from "Non-participating Member States" (ec0300) group to "Main counterparts outside the EU" (ec0405) in EP.04.01.30 template;
- Update of the list of countries to reflect the post-Brexit situation and official amendments in the ISO-3166 list;
- Addition of technical template containing the list of CIC codes.

These changes are also mentioned in "Versioning" worksheet in both DPM Dictionary and Annotated Templates files. The detailed changes however are presented in the change log: [the 2.6.0 and 2.5.0 Hotfix](#).

DPM model contains a number of technical solutions aiming at solving dictionary change management issues related to changes to the ISO list of currencies and countries after the publication of the reporting package. For that reason a set of domain members was added, e.g. 'Temporary identifier for country 1' or 'Temporary identifier for currency 1'.

There is also a set of technical fields added in the Basic information template. For the time being there are technical validations (e.g. PTV24) not allowing to report them. However, in case EIOPA will confirm that there is no dedicated container in the DPM/XBRL taxonomy to report a particular requested fact (for instance as a consequence of wrongly identified the same data point), those technical fields will be used. Detailed instruction how to report them will be provided in the List of known issues. Immediately the corresponding validations will be deactivated.

VI XBRL

VI.1 Taxonomy

For Solvency II and Pension Funds XBRL Taxonomies description please see [EIOPA XBRL Taxonomy Documentation](#).

VI.2 Availability of files

Taxonomy files are published as a compressed Taxonomy Package¹ for local use: [EIOPA PensionFunds XBRL Taxonomy](#). Please mind that the package includes only EIOPA XBRL Taxonomy files. Following packages need to be loaded for local use:

- XBRL International specification files² (if not embedded in the software solution),
- Eurofiling files³.

¹ <https://specifications.xbrl.org/work-product-index-taxonomy-packages-taxonomy-packages-1.0.html>

² <https://taxonomies.xbrl.org/taxonomy/6>

³ <https://taxonomies.xbrl.org/taxonomy/65>

Additional package including these files is published here: [EIOPA PensionFunds XBRL Taxonomy 2.6.0 Hotfix with external files](#). Please mind that these files shall be up to date at the moment of publication of the 2.6.0 taxonomy and will not be maintained for updates.

VI.3 Sample XBRL instance documents

The package contains sample XBRL instance documents for testing purposes. In the [EIOPA PensionFunds XBRL Instance documents](#), there are instance examples for each entry point, one contains random data for every table cell, the other has numeric values set to "zeros". Additionally, there is a template instance with context and fact for each data point preceded by a comment informing which table and cell it fits.

VII Validations

Data checks are listed in the [Pension Funds Validations](#) where all validations for all business requirements scopes appears in a single workbook. The syntax used to define validations is provided in [EIOPA Validations syntax](#).

It is important to note that in the validations workbook there is a technical column "Restriction of application of rule for given module" in the worksheet "XBRL Technical Validations". This column has been added to by means of a blacklisting mechanism⁴ technically deactivate validations which are not applicable for some modules. This is a consequence of architectural limitations, creating these unnecessary extra rules and deactivations. This occurs when a validation is defined for a template (and attached to it by means of assertion sets – see section VII.3.6.2 of EIOPA XBRL Taxonomy Documentation) that is shared between modules but the rule itself is not applicable to at least one module from this set (e.g., rule V1 is defined for template T.01 that is shared by modules A and B but this rule V1 is applicable only to module A and not for module B). Detachment of such a rule from a specified module (e.g., module B) would require duplication of assertion sets which is not envisaged by the current taxonomy architecture. Therefore, in lack of a better solution, a mechanism typically applied for deactivating rules on XBRL level was used to cope with this situation and the cases for which this applies were documented in the "XBRL Technical Validations" worksheet of the validation workbook.

In the 2.6.0 Hotfix release the amendments were limited to removal of unnecessary whitespaces and corrections to fallback values for PBV66, PBV67 and PEV74 validations.

VIII Important notes

- This 2.6.0 includes a structured representation of EIOPA and ECB Pension Funds reporting requirements. It provides National Competent Authorities (NCAs) and

⁴ See section VII.3.6.8 of EIOPA XBRL Taxonomy Documentation

National Central Banks (NCBs) with the technical format to collect individual data from reporting entities and provides NCAs with the technical format to submit individual and aggregated data to EIOPA in XBRL technology.

- NCAs and NCBs may choose on a national level if the EIOPA Pension Funds XBRL taxonomy is used to collect data from reporting entities as data collection may be implemented with different means.
- The 2.6.0 release comprises individual data reporting requirements of both EIOPA and ECB, in order to facilitate a single reporting flow.
- Technical specifications are also needed for NCAs submissions of aggregated data to EIOPA. In order to allow for this business requirement to be fulfilled, some of the required technical data points are included.
- "Derogations, EP and templates" and "EIOPA's explanations for L2 TBR" are added for information to the Annotated templates in order to provide an overview of differing reporting obligations. Differing reporting obligations may apply due to derogations granted to reporting entities by national regulators and central banks. Some improvements could still be implemented in the next releases. For more information, please refer to the underlying regulations and contact your NCA and NCB.

IX Feedback for Taxonomy

EIOPA encourages stakeholders to report issues to the functional mailboxes:

- Questions related with the use of items of the reporting templates, the definition of items, etc. should be addressed with the [QA tool](#)
- In case of question regarding DPM and XBRL technical matters please contact xbrl@eiopa.europa.eu identifying the Taxonomy Release of the DPM-XBRL implementation issue
- Question regarding the business validations (PBV) and technical validations (PTV) should be addressed to validations@eiopa.europa.eu

Please note that feedback sent to xbrl@eiopa.europa.eu subject to the conditions below:

- Subject to the agreement of the reporting stakeholder, EIOPA will publish per issue found the name of the stakeholder (name of company or individual person) - from which EIOPA first received the issue in its functional mailbox. The date of receipt at EIOPA will also be made publicly available.
- EIOPA reserves all the rights to decide which issues are to be listed in the "public list of known issues".
- Note that one email with feedback may serve to identify more than one issue, and opposite, one issue may be identified complementing feedback from more than one

email. EIOPA reserves all the rights to decide how the issues are registered and to assign one issue to one or more stakeholders.

- Stakeholders having contractual relations with EIOPA, which allow them to have any advantageous access to information related with taxonomy, are not allowed to participate.
- By submitting feedback stakeholders acknowledge and consent that this may be used by EIOPA to improve Taxonomy. Particularly EIOPA recalls that all feedback is subject to the EIOPA [Taxonomy licence](#).
- EIOPA reserves all the rights to cancel, modify or add conditions to this feedback process, list of known issues publication and acknowledgments at any point of time and without justification.
- EIOPA ensures that any processing of personal data is performed in accordance with Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data.