Banc Ceannais na hÉireann
Central Bank of Ireland

Eurosystem

Release Notes

for version 1.0.1 of the CBI Solvency II National Specific Templates DPM and XBRL taxonomy

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Introduction

This document introduces the Data Point Model (DPM) and XBRL taxonomy deliverables covering information requirements defined by the Central Bank of Ireland (CBI) in the National Specific Templates (NST's).

NST's extend the information requirements of Solvency II defined by the European Insurance and Occupational Pensions Authority (EIOPA). Therefore the CBI NST DPM extends the EIOPA Solvency II DPM and the CBI XBRL taxonomy is an extension of the EIOPA Solvency II XBRL Taxonomy.

The status of this release is a final publication complete with full list of validations implemented. It is planned to be used for collection of National Specific templates (NST) quarterly submissions from May 2016 onwards.

Contact and feedback

Interested parties are invited to provide any feedback or questions related to the NST DPM or NST XBRL taxonomy to SIITestReturns@centralbank.ie.

National Specific Templates

This release relates to the set of NST's previously published on the Central Bank website. The following table outlines the set of templates together with technical specifications.

Table 1. Insurance NST information requirements

Template No. & Title	Applicable To	Frequency of Submission	Templates	Technical Specification
NST.01 - Non-Life Income Statement	HIGH Impact Non-Life individual undertakings and groups	Quarterly & Annually	Business Template NST.01	Technical Spec NST.01
NST.02 - Life Income Statement	HIGH Impact Life individual undertakings and groups	Quarterly & Annually	Business Template NST.02	Technical Spec NST.02
Non-Life Technical Provisions & Claims Templates				
NST.03 - Non-Life Technical Provisions - Detailed Split by LOB and Distribution Channel	HIGH Impact Non-Life individual undertakings and groups	Twice Annually i.e. after Quarter 2 and Quarter 4	Business Template NST.03	Technical Spec NST.03
NST.04 - Non-Life Technical Provisions - Detailed Split by LOB and Country	HIGH Impact Non-Life individual undertakings and groups	Twice Annually i.e. after Quarter 2 and Quarter 4	Business Template NST.04	Technical Spec NST.04
NST.05 - Non-Life - Projection of Future Cash Flows (Best Estimate) Detailed Split	HIGH Impact Non-Life individual undertakings and groups	Twice Annually i.e. after Quarter 2 and Quarter 4	Business Template NST.05	Technical Spec NST.05
NST.06 - Non-Life Insurance Claims Information - Detailed Split by Distribution Channel & Claims Type	HIGH Impact Non-Life individual undertakings and groups	Twice Annually i.e. after Quarter 2 and Quarter 4	Business Template NST.06	Technical Spec NST.06
NST.07 - Non-Life Premiums, Claims & Expenses - Detailed Split by LOB & Distribution Channel	HIGH Impact Non-Life individual undertakings and groups	Twice Annually i.e. after Quarter 2 and Quarter 4	Business Template NST.07	Technical Spec NST.07
Note: Reinsurance undertakings are not subject to National Specific Templates .01 to .07 above				
Variable Annuity Templates				
NST.08 - Variable Annuity P&L Attribution - Liability	See requirement 1.2.1 of the corresponding technical specification documents.	Quarterly	Variable Annuity NSTs 08-11 - Business Templates	NST's 08-10 - Technical Specification
NST.09 - Variable Annuity P&L Attribution - Asset		Quarterly		
NST.10 - Variable Annuity P&L Attribution - Other		Quarterly		
NST.11 - Variable Annuity Stress Tests		Q2 Only		NST.11 - Technical Specification

Table 2. Statistics NST information requirements

Template No. & Title	Applicable To	Frequency of Submission	Templates	Technical Specification
NST.12 – Quarterly Aggregate Balance Sheet Statement	Entire Solvency II Reporting Population	Quarterly	Business Template NST.12	NST.12 Notes on Compilation
NST.13 – Quarterly Aggregate Reporting of Security Holdings	Entire Solvency II Reporting Population	Quarterly	Business Template NST.13	NST.13 Notes on Compilation

The above templates are based on (extend) the EIOPA Solvency 2.0.1 package (as published on 22/10/2015)[1], in particular the DPM Dictionary[2], the DPM Annotated Templates[3] and the XBRL taxonomy[4].

Content

This package includes:

- NST Release Notes
- List of known Issues v1.0.0
- NST DPM Documentation
- NST DPM Dictionary
- NST DPM Annotated Templates
- NST XBRL Taxonomy Documentation
- NST XBRL Taxonomy Package
- NST XBRL Test Instance Documents
- List of NST Validations

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[1] https://eiopa.europa.eu/regulation-supervision/insurance/reporting-format
[2] https://dev.eiopa.europa.eu/Taxonomy/Full/2.0.1/EIOPA_SolvencyII_DPM_Dictionary_2.0.1.xlsx
[3] https://dev.eiopa.europa.eu/Taxonomy/Full/2.0.1/EIOPA_SolvencyII_DPM_Annotated_Templates_2.0.1.xlsx
[4] https://dev.eiopa.europa.eu/Taxonomy/Full/2.0.1/EIOPA_SolvencyII_XBRL_Taxonomy_2.0.1.zip

File Names

Please note any documents published for a specific version of the NST Taxonomy will include in the file name both the version number of the EIOPA Taxonomy from which the NST extends (e.g. 2.0.1) and the version number of the NST Taxonomy (e.g. 1.0.1). This naming convention will be applied to the following documents:

- DPM Dictionary
  CBI_SolvencyII_NST_DPM_Dictionary_2.0.1_1.0.1.xlsx
- Annotated Templates
  CBI_SolvencyII_NST_Annotated_Templates_2.0.1_1.0.1.xlsx
- XBRL Taxonomy Package
  CBI_SolvencyII_NST_XBRL_Taxonomy_2.0.1_1.0.1.zip
- XBRL Test Instance Documents
  CBI_SolvencyII_NST_XBRL_Instance_Documents_2.0.1_1.0.1.zip

Scope

Table 3 below provides information on the entry point for each template included in the package.

Table 3. NST information requirements modules and templates

Template code	Template title	Modules		
		Annual reporting Solo, Group and Third country branches	Semi-annual reporting Solo and Group	Quarterly reporting Solo and Group
NST.01	Non-Life Income Statement	x		x
NST.02	Life Income Statement	x		x
NST.03	Non-life Technical Provisions - Detailed Split by LOB and Distribution Channel	x	x	
NST.04	Non-life Technical Provisions - Detailed Split by LOB and Distribution Channel, Currency and Country	x	x	
NST.05	Projection of future cash flows (Best Estimate - Non Life) - split by Claims type	x	x	
NST.06	Non-life Insurance Claims Information - Detailed split by Distribution Channel and Claims Type	x	x	
NST.07	Non-Life Premiums, claims and expenses. Detailed split by Class and Distribution Channel	x	x	
NST.08	Variable Annuity P&L Attribution (Liability)			x
NST.09	Variable Annuity P&L Attribution (Asset)			x
NST.10	Variable Annuity P&L Attribution (Other)			x
NST.11	Variable Annuity Stress Tests			x[1]
NST.12	Quarterly Aggregate Balance Sheet Statement			x
NST.13	Quarterly Aggregate Reporting of Security Holdings			x

[1]Please note that NST.11 should only be reported for Q2. It is not required for Q1, Q3 or Q4. For further details see link to NST.11 – technical Specifications in Table 1 above.

DPM

For DPM explanation and its application in the context of NST reporting please see NST DPM Documentation.

XBRL

For description of use of XBRL standard to reflect the NST reporting please see the NST XBRL Taxonomy Documentation.

Taxonomy distribution

Taxonomy files are published as a compressed package for local use: NST XBRL Taxonomy Package. All files are also available in the canonical places under HTTP protocol in http://www.centralbank.ie/ie/xbrl.

Sample XBRL instance documents

The package contains sample XBRL instance documents for testing purposes. In the CBI_SolvencyII_NST_XBRL_Instance_Documents, there are instance examples for each entry point:

- One containing random data for every table cell.
- One containing numeric values set to "zeros".
- One containing valid data.

The sample XBRL instance names follow the standard Online Reporting naming convention:

"*CCCCCCC_YYYYMMDD_XXXXXXXXXX.ext*"

where

- CCCCCCC is the institution code (The 6/7 institution alphanumeric code used for logging into Online Reporting)
- YYYYMMDD is the return reporting date (not submission date) e.g. 20151231
- XXXXXXXXXX is the Solvency II "Return File type" on the ONR system
- .ext is the file extension - either '.xbrl' or '.zip'

Validations

The CBI_SolvencyII_NST_Validations workbook contains full set of validations implemented for the NST taxonomy. Please see "Readme" worksheet for details about its structure and content. The syntax used to define validations is the same as that published by EIOPA for Solvency II reporting. Please check the content of this workbook regularly to learn about any deactivated rules or new rules.

Filing Rules

The Central Bank of Ireland plans to implement the set of EIOPA Filing Rules published for Solvency II reporting against NST XBRL submissions where applicable. Please note that "section V – Codes and Type of Codes" of the EIOPA Filing Rules is not applicable for any of the NST templates.

In relation to precision of data types, please follow guidelines provided by EIOPA in published Filing Rules referred to above.

Annex 1: Changes Compared to version 1.0.0

1. Add new business validation rule BV341 for template NST.01.

2. Removed row R8060 from NST.02 in Annotated templates as totals contained in R8000. As a result Business Validation IEBV15 has been modified to remove reference to deleted row R8060.

3. Metric eiie225 (Issuer Sector according to ESA 2010 [CBI]) should refer to SE domain. The DPM Dictionary and taxonomy were updated accordingly.

4. The hierarchy iec_2 defined in GA domain for dimension RG used in NST.12 updated to include both z1 ("Resident and Head Quartered/Subsidiary in Ireland") and z3 ("Non-Irish resident branch of a Head Quartered Insurance Corporation in Ireland").

5. In the taxonomypackage.xml file, the paths for the entry points and superseded taxonomy were updated to refer to correct paths.

6. We updated the DPM Dictionary so all iec hierarchies use (":") rather than (".") to follow syntax used by EIOPA for domain hierarchies.

7. Business Validation rule BV316 has been deactivated on request from supervisors.

8. The metric miie27 in table NST.02.05 has been updated to refer to   s2c_LB:z53 [insurance business] as defined in the Annotated Template.

9. In the DPM Dictionary, the hierarchies iec_2 and iec_3 in MC domain were updated to specify the correct linked dimension(s).

10. For all tables in NST.06 where AF is applicable, users should be able to select either one of following:
    x0 - Not applicable / Expressed in (converted to) reporting currency.
    x1 - Expressed in currency of denomination (not converted to reporting currency).

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