Release Notes

For version 1.5.0 of the Solvency II National Specific Templates DPM and XBRL taxonomy

Contents

[Introduction 3](#_Toc24034809)

[Contact and Feedback 3](#_Toc24034810)

[National Specific Templates 3](#_Toc24034811)

[Content 5](#_Toc24034812)

[File Names 5](#_Toc24034813)

[Scope 6](#_Toc24034814)

[DPM 7](#_Toc24034815)

[XBRL 7](#_Toc24034816)

[Taxonomy distribution 7](#_Toc24034817)

[Sample XBRL instance documents 7](#_Toc24034818)

[Validations 8](#_Toc24034819)

[Filing Rules 8](#_Toc24034820)

[Annex 1: Changes Compared to version 1.4.0 8](#_Toc24034821)

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 (NSTs).

NSTs 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) submissions from the reporting date 28th February 2023 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 NSTs 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** | **Technical Specification**  |
| **NST.01.01.01 - Non-Life Income Statement (annual)** | HIGH Impact Non-Life individual undertakings, branches\* and groups | Annually | [Technical Spec NST.01.01.01](http://www.centralbank.ie/docs/default-source/regulation/industry-market-sectors/insurance-reinsurance/solvency-ii/national-specific-templates/nst-01-tech-spec.pdf?sfvrsn=6) |
| **NST.01.01.03 - Non-Life Income Statement (quarterly)** | HIGH Impact Non-Life individual undertakings, branches\* and groups | Quarterly | [Technical Spec NST.01.01.03](https://www.centralbank.ie/docs/default-source/regulation/industry-market-sectors/insurance-reinsurance/solvency-ii/national-specific-templates/nst-01-tech-spec-quarterly.pdf?sfvrsn=212bb11d_14) |
| **NST.02.01.01 Life Income Statement (annual)** | HIGH Impact Life individual undertakings, branches\* and groups  | Annually | [Technical Spec NST.02.01.01](https://www.centralbank.ie/docs/default-source/regulation/industry-market-sectors/insurance-reinsurance/solvency-ii/national-specific-templates/nst-02-tech-spec.pdf?sfvrsn=4) |
| **NST.02.01.03 Life Income Statement (quarterly)** | HIGH Impact Non-Life individual undertakings, branches\* and groups | Quarterly | [Technical Spec NST.02.01.03](https://www.centralbank.ie/docs/default-source/regulation/industry-market-sectors/insurance-reinsurance/solvency-ii/national-specific-templates/nst.02-tech-spec-quarterly.pdf?sfvrsn=4) |
| **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, branches\* and groups  | Twice Annually i.e. after Quarter 2 and Quarter 4  | [Technical Spec NST.03](https://www.centralbank.ie/docs/default-source/regulation/industry-market-sectors/insurance-reinsurance/solvency-ii/national-specific-templates/nst-03.pdf?sfvrsn=d086d11d_8) |
| **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  | [Technical Spec NST.04](https://www.centralbank.ie/docs/default-source/regulation/industry-market-sectors/insurance-reinsurance/solvency-ii/national-specific-templates/nst-04-tech-spec.pdf?sfvrsn=4e86d11d_6) |
| **NST.05 - Non-Life - Projection of Future Cash Flows (Best Estimate) Detailed Split**  | HIGH Impact Non-Life individual undertakings, branches\* and groups  | Twice Annually i.e. after Quarter 2 and Quarter 4  | [Technical Spec NST.05](https://www.centralbank.ie/docs/default-source/regulation/industry-market-sectors/insurance-reinsurance/solvency-ii/national-specific-templates/nst-05-tech-spec.pdf?sfvrsn=51d5d71d_4) |
| **NST.06 - Non-Life Insurance Claims Information - Detailed Split by Distribution Channel & Claims Type**  | HIGH Impact Non-Life individual undertakings, branches\* and groups  | Twice Annually i.e. after Quarter 2 and Quarter 4  | [Technical Spec NST.06](https://www.centralbank.ie/docs/default-source/regulation/industry-market-sectors/insurance-reinsurance/solvency-ii/national-specific-templates/nst-06-tech-spec.pdf?sfvrsn=ec86d11d_8) |
| **NST.07 - Non-Life Premiums, Claims & Expenses - Detailed Split by LOB & Distribution Channel**  | HIGH Impact Non-Life individual undertakings, branches\* and groups  | Twice Annually i.e. after Quarter 2 and Quarter 4  | [Technical Spec NST.07](https://www.centralbank.ie/docs/default-source/regulation/industry-market-sectors/insurance-reinsurance/solvency-ii/national-specific-templates/nst-07-tech-spec.pdf?sfvrsn=e386d11d_6) |
| **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 | [NST's 08-10 - Technical Specification](https://www.centralbank.ie/docs/default-source/regulation/industry-market-sectors/insurance-reinsurance/solvency-ii/national-specific-templates/nst8-10-tech-spec.pdf?sfvrsn=dd86d11d_2) |
| **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](https://www.centralbank.ie/docs/default-source/regulation/industry-market-sectors/insurance-reinsurance/solvency-ii/national-specific-templates/nst-11-tech-spec.pdf?sfvrsn=5486d11d_2) |
| **Non-Life business Policy & Customer Information** |
| **NST.14 - Non-Life Policy & Customer Information** | ALL Non-Life Individual undertakings and Third Country Branches | Quarterly | [NST.14 Technical Specification](https://www.centralbank.ie/docs/default-source/regulation/industry-market-sectors/insurance-reinsurance/solvency-ii/national-specific-templates/nst.14-tech-spec.pdf?sfvrsn=4)  |
| **Note:** Reinsurance undertakings are not subject to National Specific Template .14 |

(\*Branches above the threshold.)

Table 2. | Statistics NST information requirements

|  |  |  |  |
| --- | --- | --- | --- |
| **Template No. & Title** | **Applicable To**  | **Frequency of Submission** | **Technical Specification**  |
| **NST.12 – Quarterly Aggregate Balance Sheet Statement** | Entire Solvency II Reporting Population | Quarterly  | [NST.12 Notes on Compilation](https://www.centralbank.ie/docs/default-source/statistics/statistical-reporting-requirements/insurance-corporations/nst-12-notes-on-compilation.pdf?sfvrsn=39cad61d_8) |
| **NST.13 – Quarterly Aggregate Reporting of Security Holdings** | Entire Solvency II Reporting Population | Quarterly  | [NST.13 Notes on Compilation](https://www.centralbank.ie/docs/default-source/statistics/statistical-reporting-requirements/insurance-corporations/nst-13-notes-on-compilation.pdf?sfvrsn=e1cad61d_18) |

The above templates are based on (extend) the EIOPA Solvency 2.7.0 package (as published on 15/07/2022)[[1]](#footnote-1), in particular the DPM Dictionary[[2]](#footnote-2), the DPM Annotated Templates[[3]](#footnote-3) and the XBRL taxonomy[[4]](#footnote-4).

Content

This package includes:

* CBI NST 1.5.0 Release Notes
* [CBI NST 1.5.0 DPM Documentation](https://www.centralbank.ie/docs/default-source/regulation/industry-market-sectors/insurance-reinsurance/solvency-ii/national-specific-templates/dpm-and-taxonomy---version-1.5.0/nst-1-5-0-dpm-documentation.doc)
* [CBI NST 1.5.0 DPM Dictionary](https://www.centralbank.ie/docs/default-source/regulation/industry-market-sectors/insurance-reinsurance/solvency-ii/national-specific-templates/dpm-and-taxonomy---version-1.5.0/nst-1-5-0-dpm-dictionary.xlsx)
* CBI NST 1.5.0 Annotated Templates
* [CBI NST 1.5.0 XBRL Taxonomy Documentation](https://www.centralbank.ie/docs/default-source/regulation/industry-market-sectors/insurance-reinsurance/solvency-ii/national-specific-templates/dpm-and-taxonomy---version-1.5.0/1-5-0-xbrl-taxonomy-documentation.doc)
* [CBI NST 1.5.0 XBRL Taxonomy Package](https://www.centralbank.ie/docs/default-source/regulation/industry-market-sectors/insurance-reinsurance/solvency-ii/national-specific-templates/dpm-and-taxonomy---version-1.5.0/nst-1-5-0-xbrl-taxonomy-package.zip)
* [CBI NST 1.5.0 XBRL Test Instance Documents](https://www.centralbank.ie/docs/default-source/regulation/industry-market-sectors/insurance-reinsurance/solvency-ii/national-specific-templates/dpm-and-taxonomy---version-1.5.0/nst-1-5-0-xbrl-test-instance-documents.zip)
* [CBI NST 1.5.0 List of Validations](https://www.centralbank.ie/docs/default-source/regulation/industry-market-sectors/insurance-reinsurance/solvency-ii/national-specific-templates/dpm-and-taxonomy---version-1.5.0/nst-1-5-0-list-of-validations.xlsx)
* [CBI NST 1.5.0 List of Known Issues](https://www.centralbank.ie/docs/default-source/regulation/industry-market-sectors/insurance-reinsurance/solvency-ii/national-specific-templates/dpm-and-taxonomy---version-1.5.0/nst-1-5-0-list-of-known-issues.xlsx)

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. 2.7.0) and the version number of the NST Taxonomy (e.g. 1.5.0). This naming convention will be applied to the following documents:

* DPM Dictionary

*CBI NST 1.5.0 DPM Dictionary.xlsx*

* Annotated Templates

*CBI NST 1.5.0 Annotated Templates.xlsx*

* XBRL Taxonomy Package

*CBI NST 1.5.0 XBRL Taxonomy Package.zip*

* XBRL Test Instance Documents

*CBI NST 1.5.0 XBRL Test Instance Documents.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, Branches\*, Group and Third country branches** | **Semi-annual reporting Solo, Branches\*, and Group** | **Quarterly reporting Solo, Group, Branches\* and Third country branches**1 |
| NST.01.01.01 | Non-Life Income Statement (Annual) | x |  |  |
| NST.01.01.03 | Non-Life Income Statement (Quarterly) |  |  | x |
| NST.02.01.01 | Life Income Statement (Annual) | x |  |  |
| NST.02.01.03 | Life Income Statement (Quarterly) |  |  | 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 | X4 | X4 |  |
| 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 |  |  | X2 |
| NST.12 | Quarterly Aggregate Balance Sheet Statement |  |  | x |
| NST.13 | Quarterly Aggregate Reporting of Security Holdings |  |  | x |
| NST.14 | Non-Life business – policy and customer information |  |  | X3 |

(\*Branches above the threshold.)

1Only NST.13 and NST.14 are required for Third Country Branches.

2Please 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.

3NST.14 should only be reported in Q2 and Q4. NST.14 is not required from Branches.

4NST.04 is not required for Branches.

DPM

For the DPM explanation and its application in the context of NST reporting please see [CBI NST 1.5.0 DPM Documentation](https://www.centralbank.ie/docs/default-source/regulation/industry-market-sectors/insurance-reinsurance/solvency-ii/national-specific-templates/dpm-and-taxonomy---version-1.5.0/nst-1-5-0-dpm-documentation.doc).

XBRL

For the description of use of XBRL standard to reflect the NST reporting please see the [CBI NST 1.5.0 XBRL Taxonomy Documentation](https://www.centralbank.ie/docs/default-source/regulation/industry-market-sectors/insurance-reinsurance/solvency-ii/national-specific-templates/dpm-and-taxonomy---version-1.5.0/1-5-0-xbrl-taxonomy-documentation.doc).

Taxonomy distribution

Taxonomy files are published as a compressed package for local use: [CBI NST 1.5.0 Taxonomy Package](https://www.centralbank.ie/docs/default-source/regulation/industry-market-sectors/insurance-reinsurance/solvency-ii/national-specific-templates/dpm-and-taxonomy---version-1.5.0/nst-1-5-0-xbrl-taxonomy-package.zip). 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 NST 1.5.0 XBRL Test Instance Documents](https://www.centralbank.ie/docs/default-source/regulation/industry-market-sectors/insurance-reinsurance/solvency-ii/national-specific-templates/dpm-and-taxonomy---version-1.5.0/nst-1-5-0-xbrl-test-instance-documents.zip), there are instance examples for each entry point:

* + One containing random data for every table cell
	+ One containing numeric values set to “zeros”

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

“*CCCCCCC\_YYYYMMDD\_XXXXXXXXXXX.ext*”

where

* CCCCCCC is the institution code (The institution alphanumeric code used for logging into Online Reporting)
* YYYYMMDD is the return reporting date (not submission date) e.g. 20221231
* XXXXXXXXXXX is the Solvency II “Return File type” on the ONR system
* .ext is the file extension - either ‘.xbrl’ or ‘.zip’

i.e. CBI\_20220930\_QuarterlyNationalSpecificReturn.xbrl

Validations

The [CBI NST 1.5.0 List of Validations](https://www.centralbank.ie/docs/default-source/regulation/industry-market-sectors/insurance-reinsurance/solvency-ii/national-specific-templates/dpm-and-taxonomy---version-1.5.0/nst-1-5-0-list-of-validations.xlsx) workbook contains full set of validations implemented for the NST taxonomy. Please see the “Readme” worksheet for details about its structure and content. The [syntax](https://dev.eiopa.europa.eu/Taxonomy/Full/2.7.0/common/EIOPA_Validations_Syntax_2.7.0.pdf) 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](https://dev.eiopa.europa.eu/Taxonomy/Full/2.7.0/Common/EIOPA_XBRL_Filing_Rules_2.7.0.pdf) 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 1.4.0

1. Added numerous business validations, please consult the [CBI NST 1.5.0 List of Validations](https://www.centralbank.ie/docs/default-source/regulation/industry-market-sectors/insurance-reinsurance/solvency-ii/national-specific-templates/dpm-and-taxonomy---version-1.5.0/nst-1-5-0-list-of-validations.xlsx) for the full list
2. Changes to NST.01.01.01, NST.01.01.03, NST.02.01.01, NST.02.01.03 and NST.07 templates. These changes are highlighted in the Annotated Templates.
1. <https://eiopa.europa.eu/regulation-supervision/insurance/reporting-format> [↑](#footnote-ref-1)
2. <https://dev.eiopa.europa.eu/Taxonomy/Full/2.7.0/Common/EIOPA_DPM_Dictionary_2.7.0.xlsx> [↑](#footnote-ref-2)
3. <https://dev.eiopa.europa.eu/Taxonomy/Full/2.7.0/S2/EIOPA_SolvencyII_DPM_Annotated_Templates_2.7.0.xlsx> [↑](#footnote-ref-3)
4. <https://dev.eiopa.europa.eu/Taxonomy/Full/2.7.0/S2/EIOPA_SolvencyII_XBRL_Taxonomy_2.7.0_hotfix.zip> [↑](#footnote-ref-4)