



2026/911

28.4.2026

COMMISSION IMPLEMENTING REGULATION (EU) 2026/911

of 27 April 2026

amending the implementing technical standards laid down in Implementing Regulation (EU) 2015/2011 as regards updating the lists of regional governments and local authorities provided for in that Regulation

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Directive 2009/138/EC of the European Parliament and of the Council of 25 November 2009 on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II) ⁽¹⁾, and in particular Article 109a(2), point (a), thereof,

Whereas:

- (1) Commission Implementing Regulation (EU) 2015/2011 ⁽²⁾ lays down the lists of regional governments and local authorities, exposures to whom are to be treated as exposures to the central government in accordance with Directive 2009/138/EC.
- (2) The Commission deems two additional types of regional governments and local authorities from France, as well as two new types of regional governments and local authorities from Latvia, to comply with the conditions for categorisation of regional governments and local authorities set out in Article 85 of Commission Delegated Regulation (EU) 2015/35 ⁽³⁾. Those additional and new types of regional governments and local authorities should be added to the lists laid down in Implementing Regulation (EU) 2015/2011, to ensure that those lists remain up-to-date and to allow exposures to those regional governments and local authorities to be treated as exposures to the central government in accordance with Directive 2009/138/EC.
- (3) Following the departure of the United Kingdom from the European Union, the regional governments of the United Kingdom should be deleted from the lists of regional governments and local authorities.
- (4) Implementing Regulation (EU) 2015/2011 should therefore be amended accordingly.
- (5) This Regulation is based on the draft implementing technical standards submitted to the Commission by the European Insurance and Occupational Pensions Authority.
- (6) The European Insurance and Occupational Pensions Authority has conducted open public consultations on the draft implementing technical standards on which this Regulation is based, analysed the potential related costs and benefits and requested the advice of the Insurance and Reinsurance Stakeholder Group established in accordance with Article 37 of Regulation (EU) No 1094/2010 of the European Parliament and of the Council ⁽⁴⁾,

⁽¹⁾ OJ L 335, 17.12.2009, p. 1, ELI: <http://data.europa.eu/eli/dir/2009/138/oj>.

⁽²⁾ Commission Implementing Regulation (EU) 2015/2011 of 11 November 2015 laying down implementing technical standards with regard to the lists of regional governments and local authorities, exposures to whom are to be treated as exposures to the central government in accordance with Directive 2009/138/EC of the European Parliament and of the Council (OJ L 295, 12.11.2015, p. 3, ELI: http://data.europa.eu/eli/reg_impl/2015/2011/oj).

⁽³⁾ Commission Delegated Regulation (EU) 2015/35 of 10 October 2014 supplementing Directive 2009/138/EC of the European Parliament and of the Council on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II) (OJ L 12, 17.1.2015, p. 1, ELI: http://data.europa.eu/eli/reg_del/2015/35/oj).

⁽⁴⁾ Regulation (EU) No 1094/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Insurance and Occupational Pensions Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/79/EC (OJ L 331, 15.12.2010, p. 48, ELI: <http://data.europa.eu/eli/reg/2010/1094/oj>).

HAS ADOPTED THIS REGULATION:

Article 1

Amendments to Implementing Regulation (EU) 2015/2011

Article 1 of Implementing Regulation (EU) 2015/2011 is amended as follows:

- (a) point 5 is replaced by the following:
 - ‘(5) in France: any “région”, “département”, “commune”, “collectivité à statut particulier” or “établissement public de coopération intercommunale à fiscalité propre”;;
- (b) the following point 6a is inserted:
 - ‘(6a) in Latvia: any “valstspilsētas pašvaldība” or “novada pašvaldība”;;
- (c) point 15 is deleted.

Article 2

Entry into force

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 27 April 2026.

For the Commission
The President
Ursula VON DER LEYEN