

COMMISSION IMPLEMENTING REGULATION (EU) 2017/2189**of 24 November 2017****amending and correcting Implementing Regulation (EU) 2015/2450 laying down implementing technical standards with regard to the templates for the submission of information to the supervisory authorities according to Directive 2009/138/EC of the European Parliament and of the Council****(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 25 November 2009 of the European Parliament and of the Council on the taking up and pursuit of the business of Insurance and Reinsurance (Solvency II) ⁽¹⁾, and in particular the third subparagraph of Article 35(10), the third subparagraph of Article 244(6) and the second subparagraph of Article 245(6) thereof,

Whereas:

- (1) It is necessary to facilitate consistent reporting and to improve the quality of the information reported to the supervisory authorities as provided for by Commission Implementing Regulation (EU) 2015/2450 ⁽²⁾.
- (2) The provisions in this Regulation are closely linked to each other, since they all deal with the submission of information by insurance and reinsurance undertakings and groups to the supervisory authorities. To ensure coherence between those provisions, which should enter into force at the same time, and to facilitate a comprehensive view and access to them by persons subject to those obligations, including investors that are non-Union residents, it is desirable to include all the implementing technical standards required by Articles 35(10), 244(6) and 245(6) of Directive 2009/138/EC in a single Regulation.
- (3) This Regulation is based on the draft implementing technical standards submitted by the European Supervisory Authority (European Insurance and Occupational Pensions Authority, EIOPA) to the Commission.
- (4) EIOPA has followed the procedure laid down in Article 15 of Regulation (EU) No 1094/2010 of the European Parliament and of the Council ⁽³⁾ to develop the draft implementing technical standards, conducted open public consultations on the draft on which this Regulation is based, analysed the potential related costs and benefits and requested the opinion of the Insurance and Reinsurance Stakeholder Group established by Article 37 of Regulation (EU) No 1094/2010.
- (5) Implementing Regulation (EU) 2015/2450 should therefore be amended accordingly.
- (6) Several minor drafting errors in the instructions of the templates included in the text of Implementing Regulation (EU) 2015/2450 should also be corrected,

HAS ADOPTED THIS REGULATION:

*Article 1***Amending provisions**

Annexes II and III to Implementing Regulation (EU) 2015/2450 are amended in accordance with Annex I to this Regulation.

⁽¹⁾ OJ L 335, 17.12.2009, p. 1.⁽²⁾ Commission Implementing Regulation (EU) 2015/2450 of 2 December 2015 laying down implementing technical standards with regard to the templates for the submission of information to the supervisory authorities according to Directive 2009/138/EC of the European Parliament and of the Council (OJ L 347, 31.12.2015, p. 1).⁽³⁾ 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).

*Article 2***Correcting provisions**

Annexes I, II and III to Implementing Regulation (EU) 2015/2450 are corrected in accordance with Annex II to this Regulation.

*Article 3***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, 24 November 2017.

For the Commission
The President
Jean-Claude JUNCKER

ANNEX I

1. Both Annexes II and III to Implementing Regulation (EU) 2015/2450 are amended as follows:

- (a) In template S.01.02, the item C0010/R0081 is added immediately after item C0010/R0080 to the instructions as follows:

'C0010/R0081	Financial year end	Identify the ISO 8601 (yyyy-mm-dd) code of the financial year end of the undertaking, e.g. 2017-12-31'
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- (b) In templates S.05.01 and S.05.02, at the end of the second paragraph of the general comments, the following is added:

‘, except for the classification between investment contracts and insurance contracts when this is applicable in the financial statements. This template shall include all insurance business regardless of the possible different classification between investment contracts and insurance contracts applicable in the financial statements.’;

- (c) In template S.06.02.C0330, the instructions are replaced by the following:

‘Identify the credit assessment institution (ECAI) giving the external rating in C0320, by using the following closed list. In case of ratings issued by subsidiaries of the ECAI please report the parent ECAI (the reference is to ESMA list of credit rating agencies registered or certified in accordance with Regulation (EC) No 1060/2009 of the European Parliament and of the Council of 16 September 2009 on credit rating agencies). In case a new Credit Rating Agency is registered or certified by ESMA and while the closed list is not up-dated please report “Other nominated ECAI”.

Applicable at least to CIC categories 1, 2, 5, 6 and 8 (Mortgages and Loans, other than mortgages and loans to natural persons), where available.

- Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27)
- Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)
- BCRA-Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)
- Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)
- Scope Ratings AG (previously PSR Rating GmbH) (LEI code: 391200WU1EZUQFHDWE91)
- ICAP Group SA (LEI code: 2138008U6LKT8VG2UK85)
- GBB-Rating Gesellschaft für Bonitätsbeurteilung GmbH (LEI code: 391200OLWXCTKPADVV72)
- ASSEKURATA Assekuranz Rating-Agentur GmbH (LEI code: 529900977LETWLJF3295)
- ARC Ratings, S.A. (previously Companhia Portuguesa de Rating, S.A) (LEI code: 213800OZJQMV6UA7D79)
- AM Best Europe-Rating Services Ltd (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
- DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
- Fitch France S.A.S. (LEI code: 2138009Y4TCZT6QOJO69)
- Fitch Deutschland GmbH (LEI code: 213800JEMOT1H45VN340)
- Fitch Italia S.p.A. (LEI code: 213800POJ9QSCHL3KR31)
- Fitch Polska S.A. (LEI code: 213800RYJJPW2WD5704)
- Fitch Ratings España S.A.U. (LEI code: 213800RENFIODKETE60)
- Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52)
- Fitch Ratings CIS Limited (LEI code: 213800B7528Q4DIF2G76)
- Moody’s Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81)
- Moody’s France S.A.S. (LEI code: 549300EB2XQYRSE54F02)
- Moody’s Deutschland GmbH (LEI code: 549300M5JMGHVTWYZH47)
- Moody’s Italia S.r.l. (LEI code: 549300GMXJ4QK70UOU68)
- Moody’s Investors Service España S.A. (LEI code: 5493005X59Ily4BGJK90)

- Moody's Investors Service Ltd (LEI code: 549300SM89WABHDNJ349)
- S&P Global Ratings France SAS (LEI code: 54930035REY2YCDSBH09)
- S&P Global Ratings Italy S.R.L. (LEI code: 54930000NMOJ7ZBUQ063)
- Standard & Poor's Credit Market Services Europe Limited (LEI code: 549300363WVTTH0TW460)
- CRIF Ratings S.r.l. (previously CRIF S.p.A.) (LEI code: 8156001AB6A1D740F237)
- Capital Intelligence Ratings Ltd (LEI code: 549300RE880JP9J24Z18)
- European Rating Agency, a.s. (LEI code: 097900BFME0000038276)
- Axesor conocer para decidir SA (LEI code: 95980020140005900000)
- Cerved Rating Agency S.p.A. (previously CERVED Group S.p.A.) (LEI code: 8156004AB6C992A99368)
- Kroll Bond Rating Agency (LEI code: 549300QYZ5CZYXTNZ676)
- The Economist Intelligence Unit Ltd (LEI code: 213800Q7GRZWF95EWN10)
- Dagong Europe Credit Rating Srl (Dagong Europe) (LEI code: 815600BF4FF53B7C6311)
- Spread Research (LEI code: 969500HB6BVM2UJDOC52)
- EuroRating Sp. z o.o. (LEI code: 25940027QWS5GMO74O03)
- HR Ratings de México, S.A. de C.V. (HR Ratings) (LEI code: 549300IFL3XJKTRHZ480)
- Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)
- Egan-Jones Ratings Co. (EJR) (LEI code: 54930016113PD33V1H31)
- modeFinance S.r.l. (LEI code: 815600B85A94A0122614)
- INC Rating Sp. z o.o. (LEI code: 259400SUBF5EPOGK0983)
- Rating-Agentur Expert RA GmbH (LEI code: 213800P3OOBSGWN2UE81)
- Other nominated ECAI

This item shall be reported when External rating (C0320) is reported.;

- (d) In template S.06.03.C0030, the last sentence of the instructions is replaced by the following:

'Category "4 — Collective Investment Units" shall be used only for non-material residual values for both "funds of funds" and any other fund.;

- (e) In template S.08.01.C0300, the instructions are replaced by the following:

'Identify the credit assessment institution (ECAI) giving the external rating in C0290, by using the following closed list. In case of ratings issued by subsidiaries of the ECAI please report the parent ECAI (the reference is to ESMA list of credit rating agencies registered or certified in accordance with Regulation (EC) No 1060/2009 of the European Parliament and of the Council of 16 September 2009 on credit rating agencies). In case a new Credit Rating Agency is registered or certified by ESMA and while the closed list is not up-dated please report "Other nominated ECAI".

Applicable at least to CIC categories 1, 2, 5, 6 and 8 (Mortgages and Loans, other than mortgages and loans to natural persons), where available.

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- Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)
- BCRA-Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)
- Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)
- Scope Ratings AG (previously PSR Rating GmbH) (LEI code: 391200WU1EZUQFHDWE91)
- ICAP Group SA (LEI code: 2138008U6LKT8VG2UK85)
- GBB-Rating Gesellschaft für Bonitätsbeurteilung GmbH (LEI code: 391200OLWXCTKPADVV72)
- ASSEKURATA Assekuranz Rating-Agentur GmbH (LEI code: 529900977LETWLJF3295)
- ARC Ratings, S.A. (previously Companhia Portuguesa de Rating, S.A.) (LEI code: 213800OZJQMV6UA7D79)
- AM Best Europe-Rating Services Ltd (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
- DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)

- Fitch France S.A.S. (LEI code: 2138009Y4TCZT6QOJO69)
- Fitch Deutschland GmbH (LEI code: 213800JEMOT1H45VN340)
- Fitch Italia S.p.A. (LEI code: 213800POJ9QSCHL3KR31)
- Fitch Polska S.A. (LEI code: 213800RYJTJPW2WD5704)
- Fitch Ratings España S.A.U. (LEI code: 213800RENFIIODKETE60)
- Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52)
- Fitch Ratings CIS Limited (LEI code: 213800B7528Q4DIF2G76)
- Moody's Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81)
- Moody's France S.A.S. (LEI code: 549300EB2XQYRSE54F02)
- Moody's Deutschland GmbH (LEI code: 549300M5JMGHVTWYZH47)
- Moody's Italia S.r.l. (LEI code: 549300GMXJ4QK70UOU68)
- Moody's Investors Service España S.A. (LEI code: 5493005X59ILY4BGJK90)
- Moody's Investors Service Ltd (LEI code: 549300SM89WABHDNJ349)
- S&P Global Ratings France SAS (LEI code: 54930035REY2YCD5BH09)
- S&P Global Ratings Italy S.R.L. (LEI code: 54930000NMOJ7ZBUQ063)
- Standard & Poor's Credit Market Services Europe Limited (LEI code: 549300363WVTTH0TW460)
- CRIF Ratings S.r.l. (previously CRIF S.p.A.) (LEI code: 8156001AB6A1D740F237)
- Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)
- European Rating Agency, a.s. (LEI code: 097900BFME0000038276)
- Axesor conocer para decidir SA (LEI code: 95980020140005900000)
- Cerved Rating Agency S.p.A. (previously CERVED Group S.p.A.) (LEI code: 8156004AB6C992A99368)
- Kroll Bond Rating Agency (LEI code: 549300QYZ5CZYXTNZ676)
- The Economist Intelligence Unit Ltd (LEI code: 213800Q7GRZWF95EWN10)
- Dagong Europe Credit Rating Srl (Dagong Europe) (LEI code: 815600BF4FF53B7C6311)
- Spread Research (LEI code: 969500HB6BVM2UJDOC52)
- EuroRating Sp. z o.o. (LEI code: 25940027QWS5GMO74O03)
- HR Ratings de México, S.A. de C.V. (HR Ratings) (LEI code: 549300IFL3XJKTRHZ480)
- Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)
- Egan-Jones Ratings Co. (EJR) (LEI code: 54930016113PD33V1H31)
- modeFinance S.r.l. (LEI code: 815600B85A94A0122614)
- INC Rating Sp. z o.o. (LEI code: 259400SUBF5EPOGK0983)
- Rating-Agentur Expert RA GmbH (LEI code: 213800P3OOBSGWN2UE81)
- Other nominated ECAI

This item shall be reported when External rating (C0290) is reported.;

- (f) In template S.31.01.C0220, the instructions are replaced by the following:

'Identify the credit assessment institution (ECAI) giving the external rating in C0210, by using the following closed list. In case of ratings issued by subsidiaries of the ECAI please report the parent ECAI (the reference is to ESMA list of credit rating agencies registered or certified in accordance with Regulation (EC) No 1060/2009 of the European Parliament and of the Council of 16 September 2009 on credit rating agencies). In case a new Credit Rating Agency is registered or certified by ESMA and while the closed list is not up-dated please report "Other nominated ECAI".

- Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27)
- Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)
- BCRA-Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)

- Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)
- Scope Ratings AG (previously PSR Rating GmbH) (LEI code: 391200WU1EZUQFHDWE91)
- ICAP Group SA (LEI code: 2138008U6LKT8VG2UK85)
- GBB-Rating Gesellschaft für Bonitätsbeurteilung GmbH (LEI code: 391200OLWXCTKPADVV72)
- ASSEKURATA Assekuranz Rating-Agentur GmbH (LEI code: 529900977LETWLJF3295)
- ARC Ratings, S.A. (previously Companhia Portuguesa de Rating, S.A.) (LEI code: 213800OZJQM6UA7D79)
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- DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
- Fitch France S.A.S. (LEI code: 2138009Y4TCZT6QOJO69)
- Fitch Deutschland GmbH (LEI code: 213800JEMOT1H45VN340)
- Fitch Italia S.p.A. (LEI code: 213800POJ9QSCHL3KR31)
- Fitch Polska S.A. (LEI code: 213800RYJJPW2WD5704)
- Fitch Ratings España S.A.U. (LEI code: 213800RENFHODKETE60)
- Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52)
- Fitch Ratings CIS Limited (LEI code: 213800B7528Q4DIF2G76)
- Moody's Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81)
- Moody's France S.A.S. (LEI code: 549300EB2XQYRSE54F02)
- Moody's Deutschland GmbH (LEI code: 549300M5JMGHVTWYZH47)
- Moody's Italia S.r.l. (LEI code: 549300GMXJ4QK70UOU68)
- Moody's Investors Service España S.A. (LEI code: 5493005X59ILY4BGJK90)
- Moody's Investors Service Ltd (LEI code: 549300SM89WABHDNJ349)
- S&P Global Ratings France SAS (LEI code: 54930035REY2YCDSBH09)
- S&P Global Ratings Italy S.R.L. (LEI code: 54930000NMOJ7ZBUQ063)
- Standard & Poor's Credit Market Services Europe Limited (LEI code: 549300363WVTTH0TW460)
- CRIF Ratings S.r.l. (previously CRIF S.p.A.) (LEI code: 8156001AB6A1D740F237)
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- Cerved Rating Agency S.p.A. (previously CERVED Group S.p.A.) (LEI code: 8156004AB6C992A99368)
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- The Economist Intelligence Unit Ltd (LEI code: 213800Q7GRZWF95EWN10)
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- Spread Research (LEI code: 969500HB6BVM2UJDOC52)
- EuroRating Sp. z o.o. (LEI code: 25940027QWS5GMO74O03)
- HR Ratings de México, S.A. de C.V. (HR Ratings) (LEI code: 549300IFL3XJKTRHZ480)
- Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)
- Egan-Jones Ratings Co. (EJR) (LEI code: 54930016113PD33V1H31)
- modeFinance S.r.l. (LEI code: 815600B85A94A0122614)
- INC Rating Sp. z o.o. (LEI code: 259400SUBF5EPOGK0983)
- Rating-Agentur Expert RA GmbH (LEI code: 213800P3OOBSGWN2UE81)
- Other nominated ECAI;

(g) In template S.31.02.C0280 the instructions are replaced by the following:

Identify the credit assessment institution (ECAI) giving the external rating in C0270, by using the following closed list. In case of ratings issued by subsidiaries of the ECAI please report the parent ECAI (the reference is to ESMA list of credit rating agencies registered or certified in accordance with Regulation (EC) No 1060/2009 of the European Parliament and of the Council of 16 September 2009 on credit rating agencies). In case a new Credit Rating Agency is registered or certified by ESMA and while the closed list is not up-dated please report "Other nominated ECAI".

- Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27)
- Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)
- BCRA-Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)
- Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)
- Scope Ratings AG (previously PSR Rating GmbH) (LEI code: 391200WU1EZUQFHDWE91)
- ICAP Group SA (LEI code: 2138008U6LKT8VG2UK85)
- GBB-Rating Gesellschaft für Bonitätsbeurteilung GmbH (LEI code: 391200OLWXCTKPADVV72)
- ASSEKURATA Assekuranz Rating-Agentur GmbH (LEI code: 529900977LETWLJF3295)
- ARC Ratings, S.A. (previously Companhia Portuguesa de Rating, S.A) (LEI code: 213800OZJQMV6UA7D79)
- AM Best Europe-Rating Services Ltd (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
- DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
- Fitch France S.A.S. (LEI code: 2138009Y4TCZT6QOJO69)
- Fitch Deutschland GmbH (LEI code: 213800JEMOT1H45VN340)
- Fitch Italia S.p.A. (LEI code: 213800POJ9QSCHL3KR31)
- Fitch Polska S.A. (LEI code: 213800RYJJPW2WD5704)
- Fitch Ratings España S.A.U. (LEI code: 213800RENFHODKETE60)
- Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52)
- Fitch Ratings CIS Limited (LEI code: 213800B7528Q4DIF2G76)
- Moody's Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81)
- Moody's France S.A.S. (LEI code: 549300EB2XQYRSE54F02)
- Moody's Deutschland GmbH (LEI code: 549300M5JMGHVTWYZH47)
- Moody's Italia S.r.l. (LEI code: 549300GMXJ4QK70UOU68)
- Moody's Investors Service España S.A. (LEI code: 5493005X59ILY4BGJK90)
- Moody's Investors Service Ltd (LEI code: 549300SM89WABHDNJ349)
- S&P Global Ratings France SAS (LEI code: 54930035REY2YCDSBH09)
- S&P Global Ratings Italy S.R.L. (LEI code: 54930000NMOJ7ZBUQ063)
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- CRIF Ratings S.r.l. (previously CRIF S.p.A.) (LEI code: 8156001AB6A1D740F237)
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- Cerved Rating Agency S.p.A. (previously CERVED Group S.p.A.) (LEI code: 8156004AB6C992A99368)
- Kroll Bond Rating Agency (LEI code: 549300QYZ5CZYXTNZ676)
- The Economist Intelligence Unit Ltd (LEI code: 213800Q7GRZWF95EWN10)
- Dagong Europe Credit Rating Srl (Dagong Europe) (LEI code: 815600BF4FF53B7C6311)
- Spread Research (LEI code: 969500HB6BVM2UJDOC52)
- EuroRating Sp. z o.o. (LEI code: 25940027QWS5GMO74O03)

- HR Ratings de México, S.A. de C.V. (HR Ratings) (LEI code: 549300IFL3XJKTRHZ480)
- Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)
- Egan-Jones Ratings Co. (EJR) (LEI code: 54930016113PD33V1H31)
- modeFinance S.r.l. (LEI code: 815600B85A94A0122614)
- INC Rating Sp. z o.o. (LEI code: 259400SUBF5EPOGK0983)
- Rating-Agentur Expert RA GmbH (LEI code: 213800P3OOBSGWN2UE81)
- Other nominated ECAF;

2. Annex II to Implementing Regulation (EU) 2015/2450 is amended as follows:

- (a) In template S.01.02.C0010/R0040, the instructions are replaced by the following:

'Identify the type of the reporting undertaking. The following closed list of options shall be used to identify the activity of the undertaking:

2 — Life undertakings

3 — Non-Life undertakings

4 — Undertakings pursuing both life and non-life insurance activity — Article 73(2)

5 — Undertakings pursuing both life and non-life insurance activity — Article 73(5)

6 — Reinsurance undertakings';

- (b) In template S.01.02.C0010/R0100, options '3 — Re-submission of S.30 templates in accordance with instructions of the template' and '4 — Empty submission' are inserted to the instructions after the option '2 — Ad-hoc reporting';

- (c) In template S.04.01, the second paragraph of General comments is replaced by the following:

'This template is to be reported from an accounting perspective, i.e.: Local GAAP or IFRS if accepted as local GAAP. It shall however be fulfilled using the lines of business as defined in Annex I to Delegated Regulation (EU) 2015/35. Undertakings shall use the recognition and valuation basis as for the published financial statements, no new recognition or re-valuation is required, except for the classification between investment contracts and insurance contracts when this is applicable in the financial statements. This template shall include all insurance business regardless of the possible different classification between investment contracts and insurance contracts applicable in the financial statements.';

- (d) In template S.06.03, the third paragraph of the general comments is replaced by the following:

'For the identification of countries the look-through shall be implemented in order to identify the country exposure of 90 % of the value of the funds. Undertakings shall have a reasonable confidence that the 10 % not identified by country is diversified across geographical areas, for example that not more than 5 % is in one single country. The look-through shall be applicable considering the amount invested, starting from the major to the lowest single fund and the approach shall be kept consistent over time.';

- (e) In template S.12.01, from the first sentence of the instructions for items C0150/R0320 and C0210/R0320 the following words are deleted:

'where the transitional adjustment to the relevant risk-free interest rate term structure has been applied';

- (f) In template S.12.01, from the first sentence of the instructions for items C0020, C0030, C0060, C0090, C0100, C0160, C0190, C0200/R0340, C0150/R0340 and C0210/R0340 the following words are deleted:

'where the volatility adjustment has been applied';

- (g) In template S.12.01, from the first sentence of the instructions for items C0020, C0030, C0060, C0090, C0100, C0160, C0190, C0200/R0360, C0150/R0360 and C0210/R0360 the following words are deleted:

'where the matching adjustment has been applied';

- (h) In template S.17.01, from the first sentence of the instructions for items C0020-C0170/R0470 and C0180/R0470 the following words are deleted:

'where the transitional adjustment to the relevant risk-free interest rate term structure has been applied';

- (i) In template S.21.01, the third and fourth paragraphs in the general comments are replaced by the following:

'The loss distribution profile non-life shows the distribution, in (predefined) brackets, of the accumulated claims incurred at the end of the reporting year.

Accumulated claims incurred means the sum of gross claims paid and gross reported but not settled claims (RBNS) on a case by case basis for each and every single claim, open or closed, which belongs to a specific accident year ("AY")/underwriting year ("UWY") (AY/UWY). Claims incurred amounts include all the elements that compose the claim itself but excludes any expenses except those attributable to specific claims. Data regarding claims shall be reported net of salvage and subrogation. Historical data, starting from the first time application of Solvency II, is required.;

- (j) In template S.21.01.C0030/R0010 to R0210, the second and third paragraphs of the instructions are replaced by the following:

'In case the reporting currency is in Euros, one of the following 5 base options based on the normal loss distribution can be used:

- 1 — 20 brackets of 5 000 plus 1 extra open bracket for accumulated incurred losses > 100 000.
- 2 — 20 brackets of 50 000 plus 1 extra open bracket for accumulated incurred losses > 1 million.
- 3 — 20 brackets of 250 000 plus 1 extra open bracket for accumulated incurred losses > 5 million.
- 4 — 20 brackets of 1 million plus 1 extra open bracket for accumulated incurred losses > 20 million.
- 5 — 20 brackets of 5 million plus 1 extra open bracket for accumulated incurred losses > 100 million.

However, an undertaking shall use undertaking specific brackets, in particular when accumulated incurred losses < 100 000 to guarantee that the level of detail is sufficient to provide adequate insight in the distribution of the accumulated claims incurred, unless already specified by the supervisory authority.;

- (k) In template S.21.01.C0050, C0070, C0090, C0110, C0130, C0150, C0170, C0190, C0210, C0230, C0250, C0270, C0290, C0310, C0330/R0010 to R0210, the first sentence of the instructions is replaced by the following:

'The number of claims attributed to each of the accident/underwriting years N to N-14, whose accumulated claims incurred at the end of the reporting year falls within the start amount and end amount of the applicable bracket.;

- (l) In template S.21.01.C0060, C0080, C0100, C0120, C0140, C0160, C0180, C0200, C0220, C0240, C0260, C0280, C0300, C0320, C0340/R0010 to R0210, the first and third paragraphs of the instructions are replaced by the following:

'The accumulated and aggregated amount of claims incurred of all individual claims, attributed to each of the accident/underwriting years N to N-14, whose accumulated claims incurred at the end of the reporting year falls within the start amount and end amount of the applicable bracket.

Accumulated claims incurred means the sum of gross claims paid and gross reported but not settled claims (RBNS) on a case by case basis for each and every single claim, open and closed, which belongs to a specific accident year/underwriting year (AY/UWY).;

- (m) In template S.30.02.C0340, the instructions are replaced by the following:

'Identify the credit assessment institution (ECAI) giving the external rating in C0330, by using the following closed list. In case of ratings issued by subsidiaries of the ECAI please report the parent ECAI (the reference is to ESMA list of credit rating agencies registered or certified in accordance with Regulation (EC) No 1060/2009 of the European Parliament and of the Council of 16 September 2009 on credit rating agencies). In case a new Credit Rating Agency is registered or certified by ESMA and while the closed list is not up-dated please report "Other nominated ECAI".

- Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27)
- Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)
- BCRA-Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)
- Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)
- Scope Ratings AG (previously PSR Rating GmbH) (LEI code: 391200WU1EZUQFHDWE91)
- ICAP Group SA (LEI code: 2138008U6LKT8VG2UK85)

- GBB-Rating Gesellschaft für Bonitätsbeurteilung GmbH (LEI code: 391200OLWXCTKPADVV72)
- ASSEKURATA Assekuranz Rating-Agentur GmbH (LEI code: 529900977LETWLJF3295)
- ARC Ratings, S.A. (previously Companhia Portuguesa de Rating, S.A) (LEI code: 213800OZJQMV6UA7D79)
- AM Best Europe-Rating Services Ltd (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
- DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
- Fitch France S.A.S. (LEI code: 2138009Y4TCZT6QOJO69)
- Fitch Deutschland GmbH (LEI code: 213800JEMOT1H45VN340)
- Fitch Italia S.p.A. (LEI code: 213800POJ9QSCHL3KR31)
- Fitch Polska S.A. (LEI code: 213800RYJTJPW2WD5704)
- Fitch Ratings España S.A.U. (LEI code: 213800RENFIIODKETE60)
- Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52)
- Fitch Ratings CIS Limited (LEI code: 213800B7528Q4DIF2G76)
- Moody's Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81)
- Moody's France S.A.S. (LEI code: 549300EB2XQYRSE54F02)
- Moody's Deutschland GmbH (LEI code: 549300M5JMGHVTWYZH47)
- Moody's Italia S.r.l. (LEI code: 549300GMXJ4QK70UOU68)
- Moody's Investors Service España S.A. (LEI code: 5493005X59ILY4BGJK90)
- Moody's Investors Service Ltd (LEI code: 549300SM89WABHDNJ349)
- S&P Global Ratings France SAS (LEI code: 54930035REY2YCDSBH09)
- S&P Global Ratings Italy S.R.L. (LEI code: 54930000NMOJ7ZBUQ063)
- Standard & Poor's Credit Market Services Europe Limited (LEI code: 549300363WVTTH0TW460)
- CRIF Ratings S.r.l. (previously CRIF S.p.A.) (LEI code: 8156001AB6A1D740F237)
- Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)
- European Rating Agency, a.s. (LEI code: 097900BFME0000038276)
- Axesor conocer para decidir SA (LEI code: 95980020140005900000)
- Cerved Rating Agency S.p.A. (previously CERVED Group S.p.A.) (LEI code: 8156004AB6C992A99368)
- Kroll Bond Rating Agency (LEI code: 549300QYZ5CZYXTNZ676)
- The Economist Intelligence Unit Ltd (LEI code: 213800Q7GRZWF95EWN10)
- Dagong Europe Credit Rating Srl (Dagong Europe) (LEI code: 815600BF4FF53B7C6311)
- Spread Research (LEI code: 969500HB6BVM2UJDOC52)
- EuroRating Sp. z o.o. (LEI code: 25940027QWS5GMO74O03)
- HR Ratings de México, S.A. de C.V. (HR Ratings) (LEI code: 549300IFL3XJKTRHZ480)
- Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)
- Egan-Jones Ratings Co. (EJR) (LEI code: 54930016113PD33V1H31)
- modeFinance S.r.l. (LEI code: 815600B85A94A0122614)
- INC Rating Sp. z o.o. (LEI code: 259400SUBF5EPOGK0983)
- Rating-Agentur Expert RA GmbH (LEI code: 213800P3OOBSGWN2UE81)
- Other nominated ECAI;

This item shall be reported when External rating (C0330) is reported.;

(n) In template S.30.04.C0240, the instructions are replaced by the following:

‘Identify the credit assessment institution (ECAI) giving the external rating in C0230, by using the following closed list. In case of ratings issued by subsidiaries of the ECAI please report the parent ECAI (the reference is to ESMA list of credit rating agencies registered or certified in accordance with Regulation (EC) No 1060/2009 of the European Parliament and of the Council of 16 September 2009 on credit rating agencies). In case a new Credit Rating Agency is registered or certified by ESMA and while the closed list is not up-dated please report “Other nominated ECAI”.

- Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27)
- Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)
- BCRA-Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)
- Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)
- Scope Ratings AG (previously PSR Rating GmbH) (LEI code: 391200WU1EZUQFHDWE91)
- ICAP Group SA (LEI code: 2138008U6LKT8VG2UK85)
- GBB-Rating Gesellschaft für Bonitätsbeurteilung GmbH (LEI code: 391200OLWXCTKPADVV72)
- ASSEKURATA Assekuranz Rating-Agentur GmbH (LEI code: 529900977LETWLJF3295)
- ARC Ratings, S.A. (previously Companhia Portuguesa de Rating, S.A) (LEI code: 213800OZJQMV6UA7D79)
- AM Best Europe-Rating Services Ltd (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
- DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
- Fitch France S.A.S. (LEI code: 2138009Y4TCZT6QOJO69)
- Fitch Deutschland GmbH (LEI code: 213800JEMOT1H45VN340)
- Fitch Italia S.p.A. (LEI code: 213800POJ9QSCHL3KR31)
- Fitch Polska S.A. (LEI code: 213800RYJTPW2WD5704)
- Fitch Ratings España S.A.U. (LEI code: 213800RENFIODKETE60)
- Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52)
- Fitch Ratings CIS Limited (LEI code: 213800B7528Q4DIF2G76)
- Moody’s Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81)
- Moody’s France S.A.S. (LEI code: 549300EB2XQYRSE54F02)
- Moody’s Deutschland GmbH (LEI code: 549300M5JMGHVTWYZH47)
- Moody’s Italia S.r.l. (LEI code: 549300GMXJ4QK70UOU68)
- Moody’s Investors Service España S.A. (LEI code: 5493005X59ILY4BGJK90)
- Moody’s Investors Service Ltd (LEI code: 549300SM89WABHDNJ349)
- S&P Global Ratings France SAS (LEI code: 54930035REY2YCDSBH09)
- S&P Global Ratings Italy S.R.L. (LEI code: 54930000NMOJ7ZBUQ063)
- Standard & Poor’s Credit Market Services Europe Limited (LEI code: 549300363WVTTH0TW460)
- CRIF Ratings S.r.l. (previously CRIF S.p.A.) (LEI code: 8156001AB6A1D740F237)
- Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)
- European Rating Agency, a.s. (LEI code: 097900BFME0000038276)
- Axesor conocer para decidir SA (LEI code: 95980020140005900000)
- Cerved Rating Agency S.p.A. (previously CERVED Group S.p.A.) (LEI code: 8156004AB6C992A99368)
- Kroll Bond Rating Agency (LEI code: 549300QYZ5CZYXTNZ676)
- The Economist Intelligence Unit Ltd (LEI code: 213800Q7GRZWF95EWN10)
- Dagong Europe Credit Rating Srl (Dagong Europe) (LEI code: 815600BF4FF53B7C6311)
- Spread Research (LEI code: 969500HB6BVM2UJDOC52)

- EuroRating Sp. z o.o. (LEI code: 25940027QWS5GMO74O03)
- HR Ratings de México, S.A. de C.V. (HR Ratings) (LEI code: 549300IFL3XJKTRHZ480)
- Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)
- Egan-Jones Ratings Co. (EJR) (LEI code: 54930016113PD33V1H31)
- modeFinance S.r.l. (LEI code: 815600B85A94A0122614)
- INC Rating Sp. z o.o. (LEI code: 259400SUBF5EPOGK0983)
- Rating-Agentur Expert RA GmbH (LEI code: 213800P3OBSGWN2UE81)
- Other nominated ECAI;

3. Annex III to Implementing Regulation (EU) 2015/2450 is amended as follows:

- (a) In template S.01.02.C0010/R0100, option '4 — Empty submission' is inserted in the instructions after the option '2 — Ad-hoc reporting';
- (b) In template S.06.03, the third paragraph of the general comments is replaced by the following:

'For the identification of countries the look-through shall be implemented in order to identify the country exposition of 90 % of the value of the funds. Groups shall have a reasonable confidence that the 10 % not identified by country is diversified across geographical areas, for example that not more than 5 % is in one single country. The look-through shall be applicable considering the amount invested, starting from the major to the lowest single fund and the approach shall be kept consistent over time.';

- (c) In template S.37.01.C0090, the instructions are replaced by the following:

'Identify the credit assessment institution (ECAI) giving the external rating. in C0080, by using the following closed list. In case of ratings issued by subsidiaries of the ECAI please report the parent ECAI (the reference is to ESMA list of credit rating agencies registered or certified in accordance with Regulation (EC) No 1060/2009 of the European Parliament and of the Council of 16 September 2009 on credit rating agencies). In case a new Credit Rating Agency is registered or certified by ESMA and while the closed list is not up-dated please report "Other nominated ECAI".

- Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27)
- Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)
- BCRA-Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)
- Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)
- Scope Ratings AG (previously PSR Rating GmbH) (LEI code: 391200WU1EZUQFHDWE91)
- ICAP Group SA (LEI code: 2138008U6LKT8VG2UK85)
- GBB-Rating Gesellschaft für Bonitätsbeurteilung GmbH (LEI code: 391200OLWXCTKPADVV72)
- ASSEKURATA Assekuranz Rating-Agentur GmbH (LEI code: 529900977LETWLJF3295)
- ARC Ratings, S.A. (previously Companhia Portuguesa de Rating, S.A) (LEI code: 213800OZJQMV6UA7D79)
- AM Best Europe-Rating Services Ltd (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
- DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
- Fitch France S.A.S. (LEI code: 2138009Y4TCZT6QOJO69)
- Fitch Deutschland GmbH (LEI code: 213800JEMOT1H45VN340)
- Fitch Italia S.p.A. (LEI code: 213800POJ9QSCHL3KR31)
- Fitch Polska S.A. (LEI code: 213800RYJJPW2WD5704)
- Fitch Ratings España S.A.U. (LEI code: 213800RENFIODKETE60)
- Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52)
- Fitch Ratings CIS Limited (LEI code: 213800B7528Q4DIF2G76)
- Moody's Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81)
- Moody's France S.A.S. (LEI code: 549300EB2XQYRSE54F02)

- Moody's Deutschland GmbH (LEI code: 549300M5JMGHVTWYZH47)
 - Moody's Italia S.r.l. (LEI code: 549300GMXJ4QK70UOU68)
 - Moody's Investors Service España S.A. (LEI code: 5493005X59ILY4BGJK90)
 - Moody's Investors Service Ltd (LEI code: 549300SM89WABHDNJ349)
 - S&P Global Ratings France SAS (LEI code: 54930035REY2YCDSBH09)
 - S&P Global Ratings Italy S.R.L. (LEI code: 54930000NMOJ7ZBUQ063)
 - Standard & Poor's Credit Market Services Europe Limited (LEI code: 549300363WVTTH0TW460)
 - CRIF Ratings S.r.l. (previously CRIF S.p.A.) (LEI code: 8156001AB6A1D740F237)
 - Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)
 - European Rating Agency, a.s. (LEI code: 097900BFME0000038276)
 - Axesor conocer para decidir SA (LEI code: 95980020140005900000)
 - Cerved Rating Agency S.p.A. (previously CERVED Group S.p.A.) (LEI code: 8156004AB6C992A99368)
 - Kroll Bond Rating Agency (LEI code: 549300QYZ5CZYXTNZ676)
 - The Economist Intelligence Unit Ltd (LEI code: 213800Q7GRZWF95EWN10)
 - Dagong Europe Credit Rating Srl (Dagong Europe) (LEI code: 815600BF4FF53B7C6311)
 - Spread Research (LEI code: 969500HB6BVM2UJDOC52)
 - EuroRating Sp. z o.o. (LEI code: 25940027QWS5GMO74O03)
 - HR Ratings de México, S.A. de C.V. (HR Ratings) (LEI code: 549300IFL3XJKTRHZ480)
 - Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)
 - Egan-Jones Ratings Co. (EJR) (LEI code: 54930016113PD33V1H31)
 - modeFinance S.r.l. (LEI code: 815600B85A94A0122614)
 - INC Rating Sp. z o.o. (LEI code: 259400SUBF5EPOGK0983)
 - Rating-Agentur Expert RA GmbH (LEI code: 213800P3OBSGWN2UE81)
 - Other nominated ECAI;
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- (h) In template S.02.01.C0010-C0020/R0370, the instructions are replaced by the following:
'Amounts for payment by reinsurers and linked to reinsurance business that are not included in reinsurance recoverables.
It might include: the amounts from receivables from reinsurers that relate to settled claims of policyholders or beneficiaries; receivables from reinsurers in relation to other than insurance events or settled insurance claims, for example commissions.
For Solvency II column (C0010) this cell shall only include amounts past-due.';
- (i) In template S.02.01.C0010-C0020/R0810 the wording 'L20' is deleted from the code of the item;
- (j) In templates S.02.01, S.25.01, S.25.02, S.25.03, S.26.01, S.26.02, S.26.03, S.26.04, S.26.05, S.26.06, S.26.07 and S.27.01, in item Z0030, the second paragraph is deleted;
- (k) In template S.02.01.C0010-C0020/R0820, the instructions are replaced by the following:
'Amounts payable to policyholders, insurers and other business linked to insurance that are not included in technical provisions.
Includes amounts payable to (re)insurance intermediaries (e.g. commissions due to intermediaries but not yet paid by the undertaking).
Excludes loans & mortgages due to other insurance companies, if they only relate to financing and are not linked to insurance business (such loans and mortgages shall be reported as financial liabilities).
It shall include payables from reinsurance accepted.
For Solvency II column (C0010) this cell shall only include amounts past-due.';
- (l) In template S.02.01.C0010-C0020/R0830, the first paragraph of the instructions is replaced by the following:
'Amounts payable to reinsurers (in particular current accounts) other than deposits linked to reinsurance business that are not included in reinsurance recoverables.
Includes payables to reinsurers that relate to ceded premiums.
For Solvency II column (C0010) this cell shall only include amounts past-due.';
- (m) In template S.05.01 and S.05.02, all references to 'financial year' are replaced by 'reporting period';
- (n) In template S.05.01.C0010 to C0120 in rows R0410, R0420, S.05.01.C0130 to C0160 in rows R0430, S.05.01.C0010 to C0160 in row R0500, S.05.01.C0210 to C0280 in rows R1710 and R1800, S.05.02.C0080 to C0140 in rows R0410, R0420, R0430 and R0500 and in S.05.02.C0220 to C0280 in rows R1710 and R1800, at the end of the instructions the following is added:
'This item shall be reported as a positive amount if the variation is negative (reduction of other technical provisions leading to a profit) or as a negative amount if variation is positive (increase of other technical provisions leading to a loss).';
- (o) In template S.05.01 in C0010 to C0160/R0440 and C0210 to C0280/R1720, and in S.05.02 in C0080 to C0140/R0440 and C0220 to C0280/R1720 at the end of the instructions the following is added:
'This item shall be reported as a positive amount if the variation is negative or as a negative amount if variation is positive.';
- (p) In template S.05.02, after the first sentence of the first paragraph of the general comments the following is added:
'The template is not due when the thresholds for reporting by country described below are not applicable, i.e. the home country represents 90 % or more of the total gross written premiums.';
- (q) In template S.06.02.C0170, the second bullet point of the instructions is replaced by the following:
'the multiplication of "Quantity" by "Unit Solvency II price", for assets where these two items are relevant (plus "Accrued interest" if applicable);
- (r) In template S.06.02.C0180, in the first sentence of the instructions word 'securities' is replaced by 'assets';
- (s) In template S.06.02.C0050, option '7 — Reuters RIC (Reuters instrument code)+' from the closed list in the instructions is replaced by '7 — Reuters RIC (Reuters instrument code)';

- (t) In template S.06.02.C0050, at the end of the last sentence of the instructions reference to '9/1' is replaced by '99/1';
- (u) In template S.06.02.C0320, first three paragraphs of the instructions are replaced by the following:
'Applicable at least to CIC categories 1, 2, 5, 6 and 8 (Mortgages and Loans, other than mortgages and loans to natural persons), where available.
This is the issue rating of the asset at the reporting reference date as provided by the nominated credit assessment institution (ECAI).
If an issue rating is not available, the item shall be left blank.';
- (v) In template S.06.02.C0340, the first sentence of the instructions is replaced by the following:
'Applicable to any asset for which Credit quality step needs to be attributed for the purpose of SCR calculation.';
- (w) In template S.06.02.C0350, the first sentence of the instructions is deleted and the second paragraph is replaced by the following:
'Applicable at least to CIC categories 1, 2, 5, 6 and 8 (Mortgages and Loans, other than mortgages and loans to natural persons), where available.'
- (x) In template S.06.03, the second sentence of the second paragraph of the general comments is replaced by the following:
'Considering proportionality and specific instructions of the template, the look through shall be performed until the asset categories, countries and currencies are identified. In case of funds of funds the look-through shall follow the same approach.';
- (y) In template S.06.03.C0060, the second paragraph of the instructions is replaced by the following:
'For liabilities a positive amount shall be reported, unless the item is a derivative liability.';
- (z) In template S.07.01.C0160, the following sentence is added at the end of the instructions:
'When needed this item may be reported as a string to reflect how the return is calculated.';
- (aa) In template S.07.01.C0170, the wording 'e.g. 5 % shall be reported as 0,05' is deleted from the first paragraph of the instructions;
- (bb) In template S.08.01.C0090, in the second paragraph fourth point is changed as follows:
"CAU/Multiple assets/liabilities", if the underlying assets or liabilities are more than one'
- (cc) In template S.08.01.C0140, from the first sentence of the instructions the following words are deleted:
'(currency, credit and securities swaps)';
- (dd) In template S.08.01.C0150, the instructions are replaced by the following:
'The payment made (if bought), for options and also up-front and periodical premium amounts paid for swaps, since the moment the undertaking entered into the derivative contract.';
- (ee) In template S.08.01.C0160, the instructions are replaced by the following:
'The payment received (if sold), for options and also up-front and periodical premium amounts received for swaps, since the moment the undertaking entered into the derivative contract.';
- (ff) In template S.08.01.C0290, the second paragraph of the instructions is replaced by the following:
'The rating of the counterparty of the derivative at the reporting reference date as provided by the nominated credit assessment institution (ECAI).';
- (gg) In template S.08.01.C0290, after the second paragraph of the instructions the following is inserted:
'If an issuer rating is not available, the item shall be left blank.';
- (hh) In template S.08.02, the second sentence of the fourth paragraph of the general comments is replaced by the following:
'They are considered liabilities if their Solvency II value is negative.';

- (ii) In template S.08.02.C0090, in the second paragraph of the instructions fourth point is changed as follows:
“CAU/Multiple assets/liabilities”, if the underlying assets or liabilities are more than one’;
- (jj) In template S.08.02.C0140, the instructions are replaced by the following:
‘The payment made (if bought), for options and also up–front and periodical premium amounts paid for swaps, since the moment the undertaking entered into the derivative contract.’;
- (kk) In template S.08.02.C0150, the instructions are replaced by the following:
‘The payment received (if sold), for options and also up–front and periodical premium amounts received for swaps, since the moment the undertaking entered into the derivative contract.’;
- (ll) In template S.08.02.C0160, the first paragraph of the instructions is replaced by the following:
‘Amount of profit and loss arising from the derivative since the moment the undertaking entered into the derivative contract, realised at the closing/maturing date. Corresponds to the difference between the value (price) at sale date and the value (price) at acquisition date.’;
- (mm) In template S.09.01.C0100 and C0110, the last sentence of the instructions is replaced by the following:
‘This calculation shall be performed without interest accrued.’;
- (nn) In template S.22.01, all references to ‘adjustment to the technical provisions’ are replaced by ‘adjustment to the gross technical provisions’;
- (oo) In template S.22.01, all references to ‘Total amount of technical provisions’ are replaced by ‘Total amount of gross technical provisions’;
- (pp) In template S.22.01.C0020, in rows R0010 to R0090 at the end of the instructions a new paragraph is inserted:
‘If transitional deduction to technical provisions is not applicable report the same amount as in C0010.’;
- (qq) In template S.22.01.C0030/R0020, the second paragraph of the instructions is replaced by the following:
‘It shall be the difference between the basic own funds calculated considering the technical provisions without transitional deduction to technical provisions and the basic own funds calculated with the technical provisions with LTG and transitional measures.’;
- (rr) In template S.22.01.C0030/R0030, the second paragraph of the instructions is replaced by the following:
‘It shall be the difference between the excess of assets over liabilities calculated considering the technical provisions without transitional deduction to technical provisions and the excess of assets over liabilities calculated with the technical provisions with LTG and transitional measures.’;
- (ss) In template S.22.01.C0030/R0040, the second paragraph of the instructions is replaced by the following:
‘It shall be the difference between the restricted own funds due to ring–fencing calculated considering the technical provisions without transitional deduction to technical provisions and the restricted own funds due to ring–fencing calculated with the technical provisions with LTG and transitional measures.’;
- (tt) In template S.22.01.C0030/R0050, the second paragraph of the instructions is replaced by the following:
‘It shall be the difference between the eligible own funds to meet SCR calculated considering the technical provisions without transitional deduction to technical provisions and the eligible own funds to meet SCR calculated with the technical provisions with LTG and transitional measures.’;
- (uu) In template S.22.01.C0030/R0060, the second paragraph of the instructions is replaced by the following:
‘It shall be the difference between the eligible own funds to meet SCR–Tier 1 calculated considering the technical provisions without transitional deduction to technical provisions and the eligible own funds to meet SCR–Tier 1 calculated with the technical provisions with LTG and transitional measures.’;

- (vv) In template S.22.01.C0030/R0070, the second paragraph of the instructions is replaced by the following:
- 'It shall be the difference between the eligible own funds to meet SCR-Tier 2 calculated considering the technical provisions without transitional deduction to technical provisions and the eligible own funds to meet SCR-Tier 2 calculated with the technical provisions with LTG and transitional measures.');
- (ww) In template S.22.01.C0030/R0080, the second paragraph of the instructions is replaced by the following:
- 'It shall be the difference between the eligible own funds to meet SCR-Tier 3 calculated considering the technical provisions without transitional deduction to technical provisions and the eligible own funds to meet SCR-Tier 3 calculated with the technical provisions with LTG and transitional measures.');
- (xx) In template S.22.01.C0030/R0090, the second paragraph of the instructions is replaced by the following:
- 'It shall be the difference between the SCR calculated considering the technical provisions without transitional deduction to technical provisions and the SCR calculated with the technical provisions with LTG and transitional measures.');
- (yy) In template S.22.01.C0040, in rows R0010 to R0090 at the end of the instructions a new paragraph is inserted:
- 'If transitional adjustment to the relevant risk-free interest rate term structure is not applicable report the same amount as in C0020.');
- (zz) In template S.22.01.C0050/R0020, the second paragraph of the instructions is replaced by the following:
- 'It shall be the difference between the basic own funds calculated considering the technical provisions without transitional adjustment to the relevant risk-free interest rate term structure and the basic own funds calculated with the technical provisions reported under C0020.');
- (aaa) In template S.22.01.C0050/R0030, the second paragraph of the instructions is replaced by the following:
- 'It shall be the difference between the excess of assets over liabilities calculated considering the technical provisions without transitional adjustment to the relevant risk-free interest rate term structure and the excess of assets over liabilities calculated with the technical provisions reported under C0020.');
- (bbb) In template S.22.01.C0050/R0040, the second paragraph of the instructions is replaced by the following:
- 'It shall be the difference between the restricted own funds due to ring-fencing calculated considering the technical provisions without transitional adjustment to the relevant risk-free interest rate term structure and the restricted own funds due to ring-fencing calculated with the technical provisions reported under C0020.');
- (ccc) In template S.22.01.C0050/R0050, the second paragraph of the instructions is replaced by the following:
- 'It shall be the difference between the eligible own funds to meet SCR calculated considering the technical provisions without transitional adjustment to the relevant risk-free interest rate term structure and the eligible own funds to meet SCR calculated with the technical provisions reported under C0020.');
- (ddd) In template S.22.01.C0050/R0060, the second paragraph of the instructions is replaced by the following:
- 'It shall be the difference between the eligible own funds to meet SCR-Tier 1 calculated considering the technical provisions without transitional adjustment to the relevant risk-free interest rate term structure and the eligible own funds to meet SCR-Tier 1 calculated with the technical provisions reported under C0020.');

(eee) In template S.22.01.C0050/R0070, the second paragraph of the instructions is replaced by the following:

'It shall be the difference between the eligible own funds to meet SCR-Tier 2 calculated considering the technical provisions without transitional adjustment to the relevant risk-free interest rate term structure and the eligible own funds to meet SCR-Tier 2 calculated with the technical provisions reported under C0020.');

(fff) In template S.22.01.C0050/R0080, the second paragraph of the instructions is replaced by the following:

'It shall be the difference between the eligible own funds to meet SCR-Tier 3 calculated considering the technical provisions without transitional adjustment to the relevant risk-free interest rate term structure and the eligible own funds to meet SCR-Tier 3 calculated with the technical provisions reported under C0020.');

(ggg) In template S.22.01.C0050/R0090, the second paragraph of the instructions is replaced by the following:

'It shall be the difference between the SCR calculated considering the technical provisions without transitional adjustment to the relevant risk-free interest rate term structure and the SCR calculated with the technical provisions reported under C0020.');

(hhh) In template S.22.01.C0060 in rows R0010 to R0090 at the end of the instructions a new paragraph is inserted as follows:

'If volatility adjustment is not applicable report the same amount as in C0040.');

(iii) In template S.22.01.C0070/R0020, the second paragraph of the instructions is replaced by the following:

'It shall be the difference between the basic own funds calculated considering the technical provisions without volatility adjustment and without other transitional measures and the basic own funds calculated with the technical provisions reported under C0040.');

(jjj) In template S.22.01.C0070/R0030, the second paragraph of the instructions is replaced by the following:

'It shall be the difference between the excess of assets over liabilities calculated considering the technical provisions without volatility adjustment and without other transitional measures and the excess of assets over liabilities calculated with the technical provisions reported under C0040.');

(kkk) In template S.22.01.C0070/R0040, the second paragraph of the instructions is replaced by the following:

'It shall be the difference between the restricted own funds due to ring-fencing calculated considering the technical provisions without volatility adjustment and without other transitional measures and the restricted own funds due to ring-fencing calculated with the technical provisions reported under C0040.');

(lll) In template S.22.01.C0070/R0050, the second paragraph of the instructions is replaced by the following:

'It shall be the difference between the eligible own funds to meet SCR calculated considering the technical provisions without volatility adjustment and without other transitional measures and the eligible own funds to meet SCR calculated with the technical provisions reported under C0040.');

(mmm) In template S.22.01.C0070/R0060, the second paragraph of the instructions is replaced by the following:

'It shall be the difference between the eligible own funds to meet SCR-Tier 1 calculated considering the technical provisions without volatility adjustment and without other transitional measures and the eligible own funds to meet SCR-Tier 1 calculated with the technical provisions reported under C0040.');

- (nnn) In template S.22.01.C0070/R0070, the second paragraph of the instructions is replaced by the following:
- 'It shall be the difference between the eligible own funds to meet SCR-Tier 2 calculated considering the technical provisions without volatility adjustment and without other transitional measures and the eligible own funds to meet SCR-Tier 2 calculated with the technical provisions reported under C0040.';
- (ooo) In template S.22.01.C0070/R0080, the second paragraph of the instructions is replaced by the following:
- 'It shall be the difference between the eligible own funds to meet SCR-Tier 3 calculated considering the technical provisions without volatility adjustment and without other transitional measures and the eligible own funds to meet SCR-Tier 3 calculated with the technical provisions reported under C0040.';
- (ppp) In template S.22.01.C0070/R0090, the second paragraph of the instructions is replaced by the following:
- 'It shall be the difference between the SCR calculated considering the technical provisions without volatility adjustment and without other transitional measures and the SCR calculated with the technical provisions reported under C0040.';
- (qqq) In template S.22.01.C0080, in rows R0010 to R0090, at the end of the instructions, a new paragraph is inserted:
- 'If matching adjustment is not applicable report the same amount as in C0060.';
- (rrr) In template S.22.01.C0090/R0020, the second paragraph of the instructions is replaced by the following:
- 'It shall be the difference between the basic own funds calculated considering the technical provisions without matching adjustment and without all the other transitional measures and the basic own funds calculated with the technical provisions reported under C0060.';
- (sss) In template S.22.01.C0090/R0030, the second paragraph of the instructions is replaced by the following:
- 'It shall be the difference between the excess of assets over liabilities calculated considering the technical provisions without matching adjustment and without all the other transitional measures and the excess of assets over liabilities calculated with the technical provisions reported under C0060.';
- (ttt) In template S.22.01.C0090/R0040, the second paragraph of the instructions is replaced by the following:
- 'It shall be the difference between the restricted own funds due to ring-fencing calculated considering the technical provisions without matching adjustment and without all the other transitional measures and the restricted own funds due to ring-fencing calculated with the technical provisions reported under C0060.';
- (uuu) In template S.22.01.C0090/R0050, the second paragraph of the instructions is replaced by the following:
- 'It shall be the difference between the eligible own funds to meet SCR calculated considering the technical provisions without matching adjustment and without all the other transitional measures and the eligible own funds to meet SCR calculated with the technical provisions reported under C0060.';
- (vvv) In template S.22.01.C0090/R0060, the second paragraph of the instructions is replaced by the following:
- 'It shall be the difference between the eligible own funds to meet SCR-Tier 1 calculated considering the technical provisions without matching adjustment and without all the other transitional measures and the eligible own funds to meet SCR-Tier 1 calculated with the technical provisions reported under C0060.';
- (www) In template S.22.01.C0090/R0070, the second paragraph of the instructions is replaced by the following:
- 'It shall be the difference between the eligible own funds to meet SCR-Tier 2 calculated considering the technical provisions without matching adjustment and without all the other transitional measures and the eligible own funds to meet SCR-Tier 2 calculated with the technical provisions reported under C0060.';

(xxx) In template S.22.01.C0090/R0080, the second paragraph of the instructions is replaced by the following:

‘It shall be the difference between the eligible own funds to meet SCR–Tier 3 calculated considering the technical provisions without matching adjustment and without all the other transitional measures and the eligible own funds to meet SCR–Tier 3 calculated with the technical provisions reported under C0060.’;

(yyy) In template S.22.01.C0090/R0090, the second paragraph of the instructions is replaced by the following:

‘It shall be the difference between the SCR calculated considering the technical provisions without matching adjustment and without all the other transitional measures and the SCR calculated with the technical provisions reported under C0060.’;

(zzz) In template S.26.06.R0100/C0020, at the end of the first sentence of the instructions ‘, excluding unit-linked’ is inserted;

(aaaa) In template S.26.06.R0200/C0020 and R0230/C0020, in the instructions after the wording ‘insurance obligations,’ the following text is inserted ‘excluding unit-linked’;

(bbbb) In template S.31.01.C0150, after the first sentence in the instructions, a new sentence is inserted as follows:

‘Corresponds to the sum of the amounts reported in C0120, C0130 and C0140.’;

(cccc) In template S.31.01.C0210, at the end of the instructions, a second and a third paragraph are inserted as follows:

‘If the rating is not available the item shall be left blank and the reinsurer shall be identified as “9 — no rating available” in column C0230 (Credit quality step).

This item is not applicable to reinsurers for which undertakings using internal model use internal ratings. If undertakings using internal model do not use internal rating, this item shall be reported.’;

(dddd) In template S.31.02.C0270, the instructions are replaced by the following:

‘Rating of the SPV (if any) that is considered by the undertaking and provided by an external rating agency.

If the rating is not available the item shall be left blank and the SPV shall be identified as “9 — no rating available” in column C0290 (Credit quality step).

This item is not applicable to SPVs for which undertakings using internal model use internal ratings. If undertakings using internal model do not use internal rating, this item shall be reported.’;

(eeee) In template S.36.02.C0180, in the second paragraph, fourth point is corrected as follows:

“CAU/Multiple assets/liabilities”, if the underlying assets or liabilities are more than one’;

(ffff) In template S.36.02.C0190, at the end of the instructions, the following new paragraph is inserted:

‘This item is not reported for derivatives which have as underlying more than one asset or liability.’.

3. Annex II to Implementing Regulation (EU) 2015/2450 is corrected as follows:

(a) In template S.01.01.C0010, in rows R0100, R0300 and R0330-R0360, option ‘18 — Not reported as no direct insurance business’ is inserted to the instructions before the option ‘0 — Not reported (in this case special justification is needed)’;

(b) In template S.04.01.C0060, the instructions are replaced by the following:

‘Total of business underwritten through FPS by the undertaking and all EEA branches in EEA countries where they are not established except FPS by branches in the home country of the undertaking.

This shall be the sum of C0100 for all branches.’;

- (c) In template S.12.01.C0020, C0100/R0240, the name of the item is replaced as follows:
'Gross Best Estimate for Cash flow, Cash out-flow, Future guaranteed benefits';
- (d) In template S.12.01, the instructions for item C0020, C0100/R0240 are replaced by the following:
'Amount of discounted Cash out-flows (payments to policyholders and beneficiaries) for future guaranteed benefits. Regarding C0020/R0240, line of business, as defined in Annex I to Delegated Regulation (EU) 2015/35, "Insurance with profit participation" shall be reported. Regarding C0100/R0240 all future guaranteed benefits relating to accepted reinsurance, regardless of the line of business, shall be reported.';
- (e) In template S.12.01.C0150/R0320, the name of the item is replaced as follows:
'Technical provisions without transitional on interest rate — Total (Life other than health insurance, including Unit-Linked)';
- (f) In template S.12.01.C0210/R0320, the name of the item is replaced as follows:
'Technical provisions without transitional on interest rate — Total (Life other than health insurance, including Unit-Linked)';
- (g) In templates S.12.01 and S.17.01, in item Z0030, the second paragraph is deleted;
- (h) In template S.12.02, in the general comments, the first paragraph is replaced by the following:
'This section relates to annual submission of information for individual entities. The template is not due when the thresholds for reporting by country described below are not applicable, i.e. the home country represents 100 % of the sum of the technical provisions calculated as a whole and gross best estimate. When this amount is higher than 90 % but lower than 100 % then only R0010, R0020 and R0030 shall be reported.';
- (i) In template S.12.02, in the third paragraph of the general comments, the numbering is changed in 'a' to 'f' instead of 'e' to 'j';
- (j) In template S.12.02, in the fourth paragraph of the general comments, the numbering is changed in 'a' to 'd' instead of 'k' to 'n';
- (k) In template S.14.01.C0010, at the end of the instructions, the following is inserted:
'In the cases where the same product needs to be reported in more than one row the content of C0010 (and C0090) shall follow the specific pattern:
{ID code of product}/+/{number of version}. For example "AB222/+3".';
- (l) In template S.14.01.C0040 at the end of the instructions the following sentence is inserted:
'For products which are unbundled in more than one row, please report the number of contract in all rows reported.';
- (m) In template S.16.01, in the general comments, points b) and c) of the fourth paragraph (i) are replaced by the following:
'b) Amounts for any currency that represents more than 25 % of the best estimate for the annuity claims provisions on a discounted basis from that non-life line of business; or
c) Amounts for any currency that represents less than 25 % of the best estimate for the annuity claims provisions (discounted basis) from that non-life line of business but more than 5 % of total best estimate for all annuity claims provisions.';
- (n) In template S.16.01.C0020/R0040-R0190, the second sentence is deleted from the instructions;
- (o) In template S.16.01.C0030/R0040-R0190, at the end of the instructions, the following is added:
'This is a part of technical provisions set up during year N (Net movements between new reserves during year N/release of reserves during year N).';
- (p) In template S.17.02, in the general comments, the first paragraph is replaced by the following:
'This section relates to annual submission of information for individual entities. The template is not due when the thresholds for reporting by country described below are not applicable, i.e. the home country represents 100 % of the sum of the technical provisions calculated as a whole and gross best estimate. When this amount is higher than 90 % but lower than 100 % then only R0010, R0020 and R0030 shall be reported.';

- (q) In template S.19.01, in the general comments, points b) and c) of the fourth paragraph (ii) are replaced by the following:
- b) Amounts for any currency that represents more than 25 % of the gross best estimate of the claims provisions from that non-life line of business; or
 - c) Amounts for any currency that represents less than 25 % of the gross best estimate of the claims provisions from that non-life line of business but more than 5 % of total gross best estimate of the claims provisions.;
- (r) In template S.19.01.C0170/R0100 to R0260, C0360/R0100 to R0260 and C0560/R0100 to R0260, in the instructions, reference to the 'R0110' is replaced by the reference to the 'R0100';
- (s) In template S.19.01.C0560/R0100 to R0260, the first sentence of the instructions is replaced by the following:
- 'Total "Year end" reflects the last diagonal but on a discounted basis (all data referred to last reporting year) from R0100 to R0250.;
- (t) In template S.19.01.C0600 to C0750/R0300 to R0450, the name of the item is replaced as follows:
- 'Reinsurance Recoveries (non-cumulative) — Triangle';
- (u) In template S.19.01.C0600 to C0750/R0300 to R0450, the first and the second paragraphs of the instructions are replaced by the following:
- 'Triangles for each of the accident/underwriting years from N-14 (and prior) and all previous reporting periods to — including — N (last reporting year) of payments (claims paid by reinsurer plus reinsurance recoverables), reported in the "Gross Claims Paid (non-cumulative)", covered by a reinsurance contract.
- The amounts of reinsurance recoverables shall be considered after the adjustment for the counterparty default.;
- (v) In template S.19.01.C0760/R0300 to R0460, C0960/R0300 to R0460 and C1160/R0300 to R0460, in the instructions, the reference to the 'R0310' is replaced by the reference to the 'R0300';
- (w) In template S.19.01.C1160/R0300 to R0460, the name of the item is replaced as follows:
- 'Reinsurance RBNS Claims — Year end (discounted data);
- (x) In template S.19.01.C1160/R0300 to R0460, the first sentence of the instructions is replaced by the following:
- 'Total "Year end" reflects the last diagonal but on a discounted basis (all data referred to last reporting year) from R0300 to R0450.;
- (y) In template S.19.01.C1360/R0500 to R0660, C1560/R0500 to R0660 and C1760/R0500 to R0660, in the instructions, the reference to the 'R0510' is replaced by the reference to the 'R0500';
- (z) In template S.19.01.C1560/R0500 to R0660, the first sentence of the instructions is replaced by the following:
- 'Total "Year end" reflects the last diagonal but on a discounted basis (all data referred to last reporting year) from R0500 to R0650.;
- (aa) In template S.19.01.C1760/R0500 to R0660, the name of the item is replaced as follows:
- 'Net RBNS Claims — Year end (discounted data);
- (bb) In template S.19.01.C1760/R0500 to R0660, the first sentence of the instructions is replaced by the following:
- 'Total "Year end" reflects the last diagonal but on a discounted basis (all data referred to last reporting year) from R0500 to R0650.;
- (cc) In template S.20.01, at the end of the second sentence of the third paragraph, in the general comments, the following is inserted: 'by Line of Business';
- (dd) In template S.22.01, the second sentence of the third paragraph in the general comments is replaced by the following:
- 'For that purpose, a cumulative step-by-step approach shall be followed taking out each transitional and LTG measure one by one and without recalculating the impact of the remaining measures after each step.;

- (ee) In template S.22.01.C0020, in rows R0100 to R0110, at the end of the instructions, a new paragraph is inserted:
- 'If transitional deduction to technical provisions is not applicable report the same amount as in C0010.');
- (ff) In template S.22.01.C0040, in rows R0100 to R0110, at the end of the instructions, a new paragraph is inserted:
- 'If transitional adjustment to the relevant risk-free interest rate term structure is not applicable report the same amount as in C0020.');
- (gg) In template S.22.01.C0030/R0100, the second paragraph of the instructions is replaced by the following:
- 'It shall be the difference between the eligible own funds to meet MCR calculated considering the technical provisions without transitional deduction to technical provisions and the eligible own funds to meet MCR calculated with the technical provisions with LTG and transitional measures.');
- (hh) In template S.22.01.C0050/R0100, the second paragraph of the instructions is replaced by the following:
- 'It shall be the difference between the eligible own funds to meet MCR calculated considering the technical provisions without transitional adjustment to the relevant risk-free interest rate term structure and the eligible own funds to meet MCR calculated with the technical provisions reported under C0020.');
- (ii) In template S.22.01.C0070/R0100, the second paragraph of the instructions is replaced by the following:
- 'It shall be the difference between the eligible own funds to meet MCR calculated considering the technical provisions without volatility adjustment and without other transitional measures and the eligible own funds to meet MCR calculated with the technical provisions reported under C0040.');
- (jj) In template S.22.01.C0090/R0100, the second paragraph of the instructions is replaced by the following:
- 'It shall be the difference between the eligible own funds to meet MCR calculated considering the technical provisions without matching adjustment and without all the other transitional measures and the eligible own funds to meet MCR calculated with the technical provisions reported under C0060.');
- (kk) In template S.22.01.C0030/R0110, the second paragraph of the instructions is replaced by the following:
- 'It shall be the difference between the MCR calculated considering the technical provisions without transitional deduction to technical provisions and the MCR calculated with the technical provisions with LTG and transitional measures.');
- (ll) In template S.22.01.C0050/R0110, the second paragraph of the instructions is replaced by the following:
- 'It shall be the difference between the MCR calculated considering the technical provisions without transitional adjustment to the relevant risk-free interest rate term structure and MCR calculated with the technical provisions reported under C0020.');
- (mm) In template S.22.01.C0070/R0110, the second paragraph of the instructions is replaced by the following:
- 'It shall be the difference between the MCR calculated considering the technical provisions without volatility adjustment and without other transitional measures and the MCR calculated with the technical provisions reported under C0040.');
- (nn) In template S.22.01.C0090/R0110, the second paragraph of the instructions is replaced by the following:
- 'It shall be the difference between the MCR calculated considering the technical provisions without matching adjustment and without all the other transitional measures and the MCR calculated with the technical provisions reported under C0060.');

- (oo) In template S.22.01.C0060, in rows R0100 to R0110, at the end of the instructions a new paragraph is inserted as follows:
'If volatility adjustment is not applicable report the same amount as in C0040.';
- (pp) In template S.22.01.C0070, in rows R0100 to R0110, all the references to the 'maximum between the' and 'C0010, C0020 and' are deleted;
- (qq) In template S.22.01.C0080, in rows R0100 to R0110, at the end of the instructions, a new paragraph is inserted:
'If matching adjustment is not applicable report the same amount as in C0060.';
- (rr) In template S.22.01.C0090, in rows R0100 to R0110, all the references to the 'maximum between the' and 'C0010, C0020, C0040 and' are deleted;
- (ss) In template S.22.05, in C0010/R0010, the second paragraph of the instructions is replaced as follows:
'If a re-calculation was requested on the basis of Article 308d(3) of the Directive 2009/138/EC this calculation shall consider only those insurance and reinsurance obligations subject to the transitional and that still exist at the recalculation reference date valued at the reporting date (Solvency II value reducing the contracts not existing anymore).';
- (tt) In template S.22.05 in C0010/R0020 the second paragraph of the instructions is deleted;
- (uu) In template S.22.05 in C0010/R0030 and C0010/R0040 the second paragraph of the instructions is replaced as follows:
'If a re-calculation was requested on the basis of Article 308d(3) of the Directive 2009/138/EC this calculation shall consider only those insurance and reinsurance obligations subject to the transitional and that still exist at the recalculation reference date valued at the reporting date (Solvency II value minus contracts not existing anymore).';
- (vv) In template S.22.05, in C0010/R0050, the instructions are replaced as follows:
'Amount of technical provisions, subject to transitional deduction to technical provisions, after deduction of the amounts recoverable from reinsurance contracts calculated in accordance with the laws, regulations and administrative provisions which are adopted pursuant to Article 15 of Directive 73/239/EEC, Article 20 of Directive 2002/83/EC and Article 32 of Directive 2005/68/EC on the day before those Directives are repealed pursuant to Article 310 of Directive 2009/138/EC.
If a re-calculation was requested on the basis of Article 308d(3) of the Directive 2009/138/EC this calculation shall consider only those insurance and reinsurance obligations existing at the recalculation reference date.';
- (ww) In template S.22.05.C0010/R0070, the instructions are replaced by the following:
'Amount of the adjustment to the technical provisions after any limitation applied in accordance to Article 308d(4) of the Directive 2009/138/EC, if applicable.
If no limitation the same amount as in R0060 shall be reported.';
- (xx) In template S.27.01.C0890/R2750, in the item column, the word 'follwoing' is replaced by the word 'following';
- (yy) In template S.28.02.C0130/R0350, at the end of the sentence, in the instructions, the text is inserted as follows:
'and Article 253 of the Delegated Regulation (EU) 2015/35';
- (zz) In template S.28.02.C0140/R0550 and C0150/R0550, at the end of the sentence, in the instructions, a text is inserted as follows:
'before considering Article 253 of the Delegated Regulation (EU) 2015/35';
- (aaa) In template S.29.03.C0100-C0110/R0320 and C0100-C0110/R0330, in the instructions, references to the 'best estimate' are replaced by the 'closing best estimate';
- (bbb) In template S.29.04, at the beginning of the second paragraph of the general comments, the second 'shall' is deleted;
- (ccc) In template S.29.04, after the second paragraph of the general comments, a third paragraph is inserted as follows:
'Undertakings are required to report data on an accident year or underwriting year basis, in accordance with any requirements of the National Supervisory Authority. If the National Supervisory Authority has not stipulated which to use then the undertaking may use accident or underwriting year according to how they manage each line of business, provided that they use the same year consistently, year on year.';

- (ddd) In template S.29.04.Z0010, the last two lines at the end of the closed list in the instructions are replaced as follows:
'37 — Life (including lines of business 30, 31, 32, 34 and 36, as defined in Annex I to Delegated Regulation (EU) 2015/35)
38 — Health SLT (including lines of business 29, 33 and 35);
- (eee) In template S.29.04.C0020/R0040, the name of the item is replaced as follows:
'Variation of BE';
- (fff) In template S.29.04.C0030/R0110, at the end of the first sentence of the first paragraph of the instructions, the following is inserted:
'if the analysis in S.29.03 is performed on a line of business basis.');
- (ggg) In template S.29.04.C0040/R0110, at the end of the sentence, in the second paragraph of the instructions, the following text is inserted:
'if the analysis in S.29.03 is performed on a line of business basis.');
- (hhh) In template S.29.04.C0050/R0110, in the item column, the wording 'due to year N projected in and out flows' is deleted;
- (iii) In template S.30.01 and S.30.02, in the second table of the template (that is referring to the facultative covers for life business), item Z0010 is replaced by Z0020;
- (jjj) In template S.30.01.C0030, S.30.01.C0200, S.30.02.C0030 and S.30.02.C0160, at the end of the instructions, a second and a third paragraph are inserted as follows:
'This code once assigned shall not be reused for another risk even when the risk to which the code was originally assigned does not exist anymore.
When one risk affects more than one line of business the same code can be used for all the lines of business affected.');
- (kkk) In template S.30.01.C0130, at the end of the instructions, a second paragraph is inserted as follows:
'In the case of unlimited sum insured, the "Sum insured" shall be an estimation of the expected possible loss (calculated using the same methods as used for the calculation of the premium, which shall reflect the actual risk exposure).';
- (lll) In template S.30.02, in the general comments, at the end of the fourth paragraph, the following is added:
'Where a facultative cover as reported in template S.30.01 is related to more than one reinsurance undertaking, this template shall be filled in with as many rows as the number of reinsurance undertakings involved for the specific facultative cover.');
- (mmm) In template S.30.02.C0050, at the end of the instructions, a second and a third paragraph are inserted as follows:
'In case a specific code is attributed by the undertaking, the code shall be unique for the specific reinsurer or broker and shall not overlap with any other code, attributed by the undertaking or LEI code.
In the cases where a code already exists (e.g. national identifier), the same code is used as this identifier and shall be kept consistently over time until a LEI code exists.');
- (nnn) In template S.30.02.C0330, the instructions are replaced as follows:
'Rating of the reinsurer at the reporting reference date as provided by the nominated credit assessment institution (ECAI).
If the rating is not available the item shall be left blank.');
- (ooo) In template S.30.03.C0170 and C0180, in the last sentence of the instructions after the 'This item is reported' a text is inserted as follows:
'; when applicable.');
- (ppp) In template S.30.03.C0370, at the end of the first sentence of the instructions, the wording 'or NA for not applicable' is deleted;
- (qqq) In template S.30.04.C0230, the first paragraph of the instructions is replaced by the following:
'Rating of the reinsurer at the reporting reference date as provided by the nominated credit assessment institution (ECAI).';

- (rrr) In template S.30.04.C0230, after the first paragraph in the instructions a new paragraph is inserted as follows:

‘If the rating is not available the item shall be left blank.’

4. Annex III to Implementing Regulation (EU) 2015/2450 is corrected as follows:

- (a) In template S.01.01.C0010, rows R0150, R0160 and R0200 of the instructions, option ‘6 — Exempted under Article 35(6) to (8)’ is replaced by the following:

‘6 — Exempted under Article 254(2)’;

- (b) In template S.03.01, item C0020/R0010 is added immediately after item C0010/R0010 to the instructions as follows:

‘C0020/R0010	Value of guarantee/collateral/contingent liabilities — Guarantees provided by the group, including letters of credit	Solvency II value of the guarantees provided by the group, including letters of credit.’
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- (c) In template S.03.01, item C0020/R0030 is added immediately after item C0010/R0030 to the instructions as follows:

‘C0020/R0030	Value of guarantee/collateral/contingent liabilities — Guarantees received by the group, including letters of credit	Solvency II value of the guarantees received by the group, including letters of credit.’
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- (d) In template S.05.02, the third paragraph ‘The template is based on a year-to-date basis.’ is deleted;

- (e) In template S.22.01, at the end of the third paragraph, in the general comments, the following is added:

‘As it is possible within a group for both types of transitional measure to be applied the template follows a cumulative step by step approach.’;

- (f) In template S.25.01.R0220/C0100 and S.25.02.R0220/C0100, at the end of the instructions, a new paragraph is added as follows:

‘It shall include all components of the consolidated SCR (R0200 + R0210), including capital requirements of undertakings from other financial sectors (R0500), capital requirement for non-controlled participation requirements (R0540) and capital requirement for residual undertakings (R0550).’;

- (g) In template S.25.01.R0500/C0100, S.25.02.R0500/C0100 and S.25.03.R0500/C0100, after the first paragraph of the instructions, a new paragraph is added as follows:

‘R0500 is expected to be equal to the sum of R0510, R0520 and R0530.’;

- (h) In template S.25.01.R0570/C0100 and S.25.02.R0570/C0100, at the end of the instructions, a new paragraph is added as follows:

‘The total solvency capital requirement is expected to be equal to the sum of R0220 and R0560.’;

- (i) In template S.25.02, the second row R0220/C0100 is deleted.