



EIOPA-BoS-18/098
25 June 2018

**Draft amendment to Commission
Implementing Regulation (EU)
2015/2452 of 2 December 2015 laying
down implementing technical standards
with regard to the procedures, formats
and templates of the solvency and
financial condition report**



EUROPEAN COMMISSION

Brussels, XXX
[...](2018) XXX draft

COMMISSION IMPLEMENTING REGULATION (EU) No .../..

of []

COMMISSION IMPLEMENTING REGULATION (EU) .../...

of XXX

amending Implementing Regulation (EU) 2015/2452 laying down implementing technical standards with regard to the procedures, formats and templates of the solvency and financial condition report in accordance with 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 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 56 and Article 256(5) thereof,

Whereas:

- (1) Commission Implementing Regulation (EU) 2015/2452² is not clear regarding the situation where template S.05.01 is not due to be disclosed and should be corrected accordingly.
- (2) This Regulation is based on the draft implementing technical standards submitted by the European Insurance and Occupational Pensions Authority to the Commission.
- (3) 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 opinion of the Insurance and Reinsurance Stakeholder Group established by Article 37 of Regulation (EU) No 1094/2010 of the European Parliament and of the Council³,

HAS ADOPTED THIS REGULATION:

Article 1

¹ OJ L 335, 17.12.2009, p. 1.

² Commission Implementing Regulation (EU) 2015/2452 of 2 December 2015 laying down implementing technical standards with regard to the procedures, formats and templates of the solvency and financial condition report in accordance with Directive 2009/138/EC of the European Parliament and of the Council (OJ L 347, 31.12.2015, p. 1285).

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).

Annexes II and III to Implementing Regulation (EU) 2015/2452 are corrected in accordance with the Annex to this Regulation.

Article 2

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,

[...].

ANNEX

Annexes II and III to Implementing Regulation (EU) 2015/2452 are corrected as follows:

- (1) In Annex II to Implementing Regulation (EU) 2015/2452, in section S.05.02 — Premiums, claims and expenses by country, under the heading ‘General comments’, the first paragraph is replaced by the following:

"This section relates to annual disclosure of information for individual entities. Insurance and reinsurance undertakings are not required to disclose template S.05.02.01 of Annex I where the home country represents 90% or more of the total gross written premiums.";

- (2) In Annex III to Implementing Regulation (EU) 2015/2452, in section S.05.02. — Premiums, claims and expenses by country, under the heading ‘General comments’, the first paragraph is replaced by the following:

“This section relates to annual disclosure of information for groups. Participating insurance and reinsurance undertakings, insurance holding companies or mixed financial holding companies are not required to disclose template S.05.02.01 of Annex I where the home country represents 90% or more of the total gross written premiums.”.