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)

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.

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

(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: 213800OZNJQMV6UA7D79)

- 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 (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".

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— 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: 213800OZNJQMV6UA7D79)
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— DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
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