



EIOPA-17/332

Release notes for the **2.6.1** release of the EIOPA **Pan- European Personal Pension Product Key Information Document** DPM and XBRL taxonomy

I Introduction

This Pan-European Personal Pension Product KID DPM and XBRL taxonomy 2.6.1 is provided to be used from the any reference date until a new version is announced in line with the [Governance of Taxonomy Releases](#).

The product covers both the definition of reporting requirements and the underlying regulations for this release.

II Underlying regulations

DPM and taxonomy are based on the following materials:

- REGULATION (EU) 2019/1238 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 20 June 2019 on a pan-European Personal Pension Product (PEPP) ([Regulation](#));
- COMMISSION DELEGATED REGULATION (EU) 2021/473 of 18 December 2020 supplementing Regulation (EU) 2019/1238 of the European Parliament and of the Council with regard to regulatory technical standards specifying the requirements on information documents, on the costs and fees included in the cost cap and on risk-mitigation techniques for the pan-European Personal Pension Product ([Regulatory Technical Standard](#));
- COMMISSION IMPLEMENTING REGULATION (EU) 2021/897 of 4 March 2021 laying down implementing technical standards for the application of Regulation (EU) 2019/1238 of the European Parliament and of the Council with regard to the format of supervisory reporting to the competent authorities and the cooperation and exchange of information between competent authorities and with the European Insurance and Occupational Pensions Authority ([Implementing Technical Standard](#));
- Technical Advice on delegated acts supplementing Regulation (EU) 2019/1238 (the PEPP Regulation) by specifying additional information regarding supervisory reporting ([Technical advice on supervisory reporting](#));
- Technical Advice on delegated acts to supplement Regulation (EU) 2019/1238 (PEPP Regulation) with regard to criteria and factors to be applied by EIOPA in relation to EIOPA's product intervention powers ([Technical advice on criteria for EIOPA's product intervention powers](#));
- The reporting Pan-European Personal Pension Product KID templates as described in the instructions.

III Content

This package contains:

Introduction:

The [Taxonomy licence](#)

The [Pan-European Personal Pension Product KID release notes](#)

DPM:

The [DPM Dictionary](#) and [Pan-European Personal Pension Product KID Annotated Templates](#) workbooks

The [DPM documentation](#)

Validations:

The [Pan-European Personal Pension Product KID List of validations](#)

The [Validation syntax](#)

Taxonomy:

The [Pan-European Personal Pension Product KID XBRL taxonomy](#), [Pan-European Personal Pension Product KID XBRL instance examples](#)

The [XBRL taxonomy documentation](#)

The [XBRL Filing Rules](#)

The [Pan-European Personal Pension Product KID DPM database](#)

Instructions:

The [Technical instructions for EIOPA Pan-European Personal Pension Product KID reporting using the XBRL taxonomy](#)

Please be informed that artefacts in *cursive* are common between Pan-European Personal Pension Products KID, Solvency II and Pension Funds.

IV Scope

Table 1 below provides information on the number of templates for each entry point included in the package.

Table 1. Scope of EIOPA Pan-European Personal Pension Product KID 2.6.1 package

Entry point	Entry point acronym	Entry point code	Number of all templates	Number of dedicated unique templates
Annual Pan-European Personal Pension Product Key Information Document - Basic and Alternative Investment Options	apb	.34	4	4
Annual Pan-European Personal Pension Product Key Information Document - Generic	apc	.35	4	2

EIOPA Pan-European Personal Pension Product KID have two entry points:

- .34 - Annual Pan-European Personal Pension Product Key Information Document - Basic and Alternative Investment Options, and
- .35 - Annual Pan-European Personal Pension Product Key Information Document – Generic.

A stand-alone PEPP KID (entry point .34) must be used for the Basic PEPP. In case the PEPP provider offers alternative investment options the generic KID (entry point .35) must be used¹. The reason to differentiate these entry points is related to datatype of requested information. In the “Annual Pan-European Personal Pension Product Key Information Document - Generic” some relevant rows had to be modelled as “string” data type allowing for more flexibility when reporting information for multiple Alternative Investment Options embodied in a single generic PEPP KID. At the same time corresponding rows in entry point .34 could require more specific data type, e.g. “monetary” data type.

V DPM

For DPM explanation and application in the context of reporting please see [EIOPA DPM Documentation](#).

DPM is defined in two workbooks:

- [EIOPA DPM Dictionary 2.6.1](#) Including Pan-European Personal Pension Products, Solvency II and Pension Funds elements;
- [EIOPA Pan-European Personal Pension Product KID DPM Annotated Templates 2.6.1](#).

¹ In such case, option “3 – Generic” in field C0010/R0060 of PEP.01.04 must be reported.

VI XBRL

VI.1 Taxonomy

For Pan-European Personal Pension Product KID XBRL Taxonomy description please see [EIOPA XBRL Taxonomy Documentation](#).

VI.2 Availability of files

Taxonomy files are published as a compressed Taxonomy Package² for local use: [EIOPA Pan-European Personal Pension Product KID XBRL Taxonomy](#). Please mind that the package includes only EIOPA XBRL Taxonomy files. Following packages need to be loaded for local use:

- XBRL International specification files³ (if not embedded in the software solution),
- Eurofiling files⁴.

VI.3 Sample XBRL instance documents

The package contains sample XBRL instance documents for testing purposes. In the [EIOPA Pan-European Personal Pension Product KID XBRL Instance documents](#), there are instance examples for each entry point, one contains random data for every table cell, the other has numeric values set to "zeros". Additionally, there is a template instance with context and fact for each data point preceded by a comment informing which table and cell it fits.

VII Validations

Data checks are listed in the [Pan-European Personal Pension Product KID Validations](#) where all validations for all business requirements scopes appear in a single workbook. The syntax used to define validations is provided in [EIOPA Validations syntax](#).

VIII Important notes

- This 2.6.1 release includes a structured representation of EIOPA Pan-European Personal Pension Product reporting requirements. It provides National Competent Authorities (NCAs) the technical format to collect individual data from reporting entities and provides NCAs with the technical format to the information to EIOPA in XBRL technology.

² <https://specifications.xbrl.org/work-product-index-taxonomy-packages-taxonomy-packages-1.0.html>

³ <https://taxonomies.xbrl.org/taxonomy/6>

⁴ <https://taxonomies.xbrl.org/taxonomy/65>

- Table PET.99 is a technical template introduced to address a situation where specific issue prevents undertaking to report all requested data. In order to provide a workaround a technical container to be used for such a case was defined. It should be noted that PET.99 should not be used in normal circumstances. The taxonomy includes a set of validations (PPTV4-PPTV11) preventing reporting of data, which will be deactivated only if the need arrives. As an overview of the functionality of the table please note that it consists of three sets of information:
 - reference to potential placeholder for a given fact. It is organised as a combination of four typed dimension:
 - dimension defining the table where the fact should have been displayed, e.g. 'PEP.01.04.34.01',
 - dimension defining a column (X axis), e.g. 'C0010',
 - dimension defining a row (Y axis), e.g. 'R0020',
 - dimension giving information on the Z axis,
 - fact itself in a column dedicated to particular datatype of potential fact to be reported,
 - comments.

The solution is flexible enough to explicitly define and provide any missing fact.

IX Feedback for Taxonomy

EIOPA encourages stakeholders to report issues to the functional mailboxes:

- Questions related with the use of items of the reporting templates, the definition of items, etc. should be addressed with the QA tool.
- In case of question regarding DPM and XBRL technical matters please contact xbrl@eiopa.europa.eu identifying the Taxonomy Release of the DPM-XBRL implementation issue.
- Question regarding the business validations (PPBV) and technical validations (PPTV) should be addressed to validations@eiopa.europa.eu.

Please note that feedback sent to xbrl@eiopa.europa.eu subject to the conditions below:

- Subject to the agreement of the reporting stakeholder, EIOPA will publish per issue found the name of the stakeholder (name of company or individual person) - from which EIOPA first received the issue in its functional mailbox. The date of receipt at EIOPA will also be made publicly available.
- EIOPA reserves all the rights to decide which issues are to be listed in the “public list of known issues”.
- Note that one email with feedback may serve to identify more than one issue, and opposite, one issue may be identified complementing feedback from more than one

email. EIOPA reserves all the rights to decide how the issues are registered and to assign one issue to one or more stakeholders.

- Stakeholders having contractual relations with EIOPA, which allow them to have any advantageous access to information related with taxonomy, are not allowed to participate.
- By submitting feedback stakeholders acknowledge and consent that this may be used by EIOPA to improve Taxonomy. Particularly EIOPA recalls that all feedback is subject to the EIOPA [Taxonomy licence](#).
- EIOPA reserves all the rights to cancel, modify or add conditions to this feedback process, list of known issues publication and acknowledgments at any point of time and without justification.
- EIOPA ensures that any processing of personal data is performed in accordance with Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data.