
Changes to legislation: Commission Implementing Regulation (EU) 2015/462 is up to date with all changes known to be in force on or before 12 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) EUR 2015 No. 462 may be subject to amendment by EU Exit Instruments made by the Prudential Regulation Authority under powers set out in The Financial Regulators' Powers (Technical Standards etc.) (Amendment etc.) (EU Exit) Regulations 2018 (S.I. 2018/1115), regs. 2, 3, Sch. Pt. 2. These amendments are not currently available on legislation.gov.uk. Details of relevant amending instruments can be found on their website/s. (See end of Document for details) View outstanding changes

Commission Implementing Regulation (EU) 2015/462 of 19 March 2015 laying down implementing technical standards with regard to the procedures for supervisory approval to establish special purpose vehicles, for the cooperation and exchange of information between supervisory authorities regarding special purpose vehicles as well as to set out formats and templates for information to be reported by special purpose vehicles in accordance with Directive 2009/138/EC of the European Parliament and of the Council (Text with EEA relevance)

Article 1	Subject matter
Article 2	Definition
Article 3	Supervisory approval to establish special purpose vehicles
Article 4	Decision of the supervisory authority
Article 5	Demonstration and documentation requirements
Article 6	Withdrawal of authorisation
Article 7	Multi-arrangement special purpose vehicle
Article 8	Ongoing cooperation between supervisory authorities
Article 9	Prior consultation before granting an authorisation
Article 10	Communication of changes
Article 11	Communication of withdrawal of authorisation
Article 12	Communication of the annual report
Article 13	Quantitative content of the annual report
Article 14	Qualitative content of the annual report
Article 15	Description of the risks assumed by the special purpose vehicle
Article 16	Information on debt instruments issued or other financing mechanism entered into
Article 17	Means for reporting
Article 18	Currency and units
Article 19	Entry into force
	Signature

ANNEX I

The supporting documentation referred to in Article 5 of this...
a clear and profound presentation and analysis in an
organisational...

ANNEX II

Special Purpose Vehicles reporting templates

SPV.01.01 — Content of the submission

SPV.01.02 — Basic information

SPV.02.01 — Balance sheet

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SPV.02.02 — Off-Balance sheet

SPV.03.01 — Risks assumed

SPV.03.02 — Debt or other financing mechanism

ANNEX III

This Annex contains additional instructions in relation to the templates...

Where the special purpose vehicle is requested to complement the...

SPV.01.01 — Content of the submission

SPV.01.02 — Basic information

SPV.02.01 — Balance sheet

SPV.02.02 — Off-Balance sheet

SPV.03.01 — Risks assumed

SPV.03.02 — Debt or other financing mechanism

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- (1) [OJ L 335, 17.12.2009, p. 1.](#)
- (2) Commission Delegated Regulation (EU) 2015/35 of 10 October 2014 supplementing Directive 2009/138/EC of the European Parliament and of the Council on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II) ([OJ L 12, 17.1.2015, p. 1](#)).
- (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](#)).

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Changes and effects yet to be applied to :

- Regulation revoked by [2023 c. 29 Sch. 1 Pt. 3](#)