

Commission Implementing Regulation (EU) 2017/2015 of 9 November 2017 laying down technical information for the calculation of technical provisions and basic own funds for reporting with reference dates from 30 September 2017 until 30 December 2017 in accordance with 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 (Text with EEA relevance)

- Article 1 (1) Insurance and reinsurance undertakings shall use the technical information...
- Article 2 This Regulation shall enter into force on the day following...  
Signature

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#### ANNEX I

Relevant risk-free interest rate term structures to calculate the best estimate, without any matching adjustment or volatility adjustment

#### ANNEX II

Fundamental spreads for the calculation of the matching adjustment

The fundamental spreads set out in this Annex are expressed...

1. Exposures to central governments and central banks
2. Exposures to financial institutions
  - 2.1 Euro
  - 2.2 Czech koruna
  - 2.3 Danish krone
  - 2.4 Forint
  - 2.5 Krona
  - 2.6 Kuna
  - 2.7 Lev
  - 2.8 Pound sterling
  - 2.9 Romanian leu
  - 2.10 Zloty
  - 2.11 Norwegian krone
  - 2.12 Swiss franc
  - 2.13 Australian dollar
  - 2.14 Baht
  - 2.15 Canadian dollar
  - 2.16 Chilean peso
  - 2.17 Colombian peso
  - 2.18 Hong Kong dollar
  - 2.19 Indian rupee
  - 2.20 Mexican peso

**Changes to legislation:** There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2017/2015. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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- 2.21 New Taiwan dollar
  - 2.22 New Zealand dollar
  - 2.23 Rand
  - 2.24 Real
  - 2.25 Renminbi-yuan
  - 2.26 Ringgit
  - 2.27 Russian rouble
  - 2.28 Singapore dollar
  - 2.29 South Korean won
  - 2.30 Turkish lira
  - 2.31 US dollar
  - 2.32 Yen
3. Other exposures
- 3.1 Euro
  - 3.2 Czech koruna
  - 3.3 Danish krone
  - 3.4 Forint
  - 3.5 Krona
  - 3.6 Kuna
  - 3.7 Lev
  - 3.8 Pound sterling
  - 3.9 Romanian leu
  - 3.10 Zloty
  - 3.11 Norwegian krone
  - 3.12 Swiss franc
  - 3.13 Australian dollar
  - 3.14 Baht
  - 3.15 Canadian dollar
  - 3.16 Chilean peso
  - 3.17 Colombian peso
  - 3.18 Hong Kong dollar
  - 3.19 Indian rupee
  - 3.20 Mexican peso
  - 3.21 New Taiwan dollar
  - 3.22 New Zealand dollar
  - 3.23 Rand
  - 3.24 Real
  - 3.25 Renminbi-yuan
  - 3.26 Ringgit
  - 3.27 Russian rouble
  - 3.28 Singapore dollar
  - 3.29 South Korean won
  - 3.30 Turkish lira
  - 3.31 US dollar
  - 3.32 Yen

### ANNEX III

Volatility adjustment to the relevant risk-free interest rate term structure

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- (1) [OJ L 335, 17.12.2009, p. 1.](#)
- (2) Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers ([OJ L 55, 28.2.2011, p. 13](#)).

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**Changes and effects yet to be applied to :**

- Regulation power to modify conferred by [2023 c. 29 s. 3 Sch. 1 Pt. 3](#)
- Regulation revoked by [2023 c. 29 Sch. 1 Pt. 3](#)