

Commission Implementing Regulation (EU) 2017/2190 of 24 November 2017 amending and correcting 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 according to Directive 2009/138/EC of the European Parliament and of the Council (Text with EEA relevance)

COMMISSION IMPLEMENTING REGULATION (EU) 2017/2190

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(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 fourth paragraph of Article 56 and Article 256(5) thereof,

Whereas:

- (1) It is necessary to facilitate consistent disclosure and to improve the quality of the information disclosed as provided for by Commission Implementing Regulation (EU) 2015/2452⁽²⁾.
- (2) The provisions in this Regulation are closely linked to each other, since they deal with the procedures and templates for the disclosure of the solvency and financial condition report. 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 56 and 256(5) 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.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2017/2190. 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)

- (5) Implementing Regulation (EU) 2015/2452 should therefore be amended accordingly.
- (6) Several minor drafting errors in the instructions of the templates included in the text of Regulation (EU) 2015/2452 should be also corrected,

HAS ADOPTED THIS REGULATION:

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- (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](#)).

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