

Commission Implementing Regulation (EU) 2019/2102 of 27 November 2019 amending Implementing Regulation (EU) 2015/2452 with regard to the disclosure of information used in the calculation of the adjustment for the loss-absorbing capacity of deferred taxes (Text with EEA relevance)

- Article 1    Implementing Regulation (EU) 2015/2452 is amended as follows:  
Annex I...
- Article 2    This Regulation shall enter into force the twentieth day  
following...  
Signature

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ANNEX I

Annex I to Implementing Regulation (EU) 2015/2452 is amended  
as...  
in template S.25.01.21 — Solvency Capital Requirement — for  
undertakings...

ANNEX II

Annex II to Implementing Regulation (EU) 2015/2452 is  
amended as...  
in section ‘S.25.01 — Solvency Capital Requirement – for  
undertakings...

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**Changes to legislation:** There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2102. 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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- (1) [OJ L 335, 17.12.2009, p. 1.](#)
- (2) Commission Delegated Regulation (EU) 2019/981 of 8 March 2019 amending Delegated Regulation (EU) 2015/35 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 161, 18.6.2019, p. 1.](#)).
- (3) 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.](#)).
- (4) 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.](#)).
- (5) 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.](#)).

**Changes to legislation:**

There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2102. Any changes that have already been made to the legislation appear in the content and are referenced with annotations.

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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](#)