

Implementing and Delegated Acts on Directive 2009/138/EC of the European Parliament and of the Council of 25 November 2009 on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II) (recast) (Text with EEA relevance)

Legal basis	Type of act	List of acts
<p>Art. 31(4), Art. 35(9), Art. 37(6), Art. 37(7), Art. 50(1)(a), Art. 50(1)(b), Art. 50(2)(a), Art. 50(2)(b), Art. 50(3), Art. 56, Art. 75(2), Art. 75(3), Art. 86(1)(a-i), Art. 86(2)(a), Art. 86(2)(b), Art. 92(1a), Art. 92(1), Art. 97(1), Art. 97(2), Art. 99(a), Art. 99(b), Art. 109a(5), Art. 111(1)(a-q), Art. 114(1)(a), Art. 114(1)(b), Art. 126, Art. 127, Art. 130, Art. 135(2)(a), Art. 135(2)(b), Art.</p>	DAC	<p>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) Text with EEA relevance</p>

135(2)(c), Art.
135(3), Art.
143(1), Art.
172(1), Art.
211(2), Art.
216(7), Art.
217(3), Art.
227(3), Art. 234,
Art. 241(a), Art.
241(b), Art.
241(c), Art.
244(4), Art.
244(5), Art.
245(4), Art.
245(5), Art.
248(7), Art.
248(8), Art.
249(3), Art.
260(2), Art.
308b(13)

Art. 31(4), Art. 75(2), Art. 75(3), Art. 92(1a), Art. 111(1)(b), Art. 111(1)(c), Art. 111(1)(m), Art. 308b(13) DAC [Commission Delegated Regulation \(EU\) 2016/467 of 30 September 2015 amending Commission Delegated Regulation \(EU\) 2015/35 concerning the calculation of regulatory capital requirements for several categories of assets held by insurance and reinsurance undertakings \(Text with EEA relevance\)](#)

Art. 31(5)(3) ITS [Commission Implementing Regulation \(EU\) 2015/2451 of 2 December 2015 laying down implementing technical standards with regard to the templates and structure of the disclosure of specific information by supervisory authorities in accordance with Directive 2009/138/EC of the European Parliament and of the Council \(Text with EEA relevance\)](#)

Art. 35(10), Art. 244(6), Art. ITS [Implementing Regulation \(EU\) 2019/XXXX amending and correcting Implementing Regulation \(EU\)](#)

245(6)	2015/2450 on the templates for the submission of information to the supervisory authorities • Annex
Art. 37(8)	ITS Commission Implementing Regulation (EU) 2015/2012 of 11 November 2015 laying down implementing technical standards with regard to the procedures for decisions to set, calculate and remove capital add-ons in accordance with Directive 2009/138/EC of the European Parliament and of the Council (Text with EEA relevance)
Art. 44(4a)	ITS Commission Implementing Regulation (EU) 2015/2015 of 11 November 2015 laying down implementing technical standards on the procedures for assessing external credit assessments in accordance with Directive 2009/138/EC of the European Parliament and of the Council (Text with EEA relevance)
Art. 50(1), Art. 135(1)(a)	DAC Commission Delegated Regulation (EU) 2021/1256 of 21 April 2021 amending Delegated Regulation (EU) 2015/35 as regards the integration of sustainability risks in the governance of insurance and reinsurance undertakings (Text with EEA relevance)
Art. 50(1)(a), Art. 111(1)(b), Art. 111(1)(c), Art. 111(1)(m)	DAC Commission Delegated Regulation (EU) 2017/1542 of 8 June 2017 amending Delegated Regulation (EU) 2015/35 concerning the calculation of regulatory capital requirements for certain categories of assets held by insurance and reinsurance undertakings (infrastructure corporates) (Text with EEA relevance.)
Art. 77e(2)	IAC Commission Implementing Regulation (EU) 2024/456 of 7 February 2024 laying down technical information for the calculation of technical provisions and basic own funds for reporting with reference dates from 31 December 2023 until 30 March 2024 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

Art. 77e(2)	IAC	Commission Implementing Regulation (EU) 2018/730 of 4 May 2018 laying down technical information for the calculation of technical provisions and basic own funds for reporting with reference dates from 31 March 2018 until 29 June 2018 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.)
Art. 77e(2)	IAC	Commission Implementing Regulation (EU) 2018/1078 of 30 July 2018 laying down technical information for the calculation of technical provisions and basic own funds for reporting with reference dates from 30 June 2018 until 29 September 2018 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.)
Art. 77e(2)	IAC	Commission Implementing Regulation (EU) 2018/1699 of 9 November 2018 laying down technical information for the calculation of technical provisions and basic own funds for reporting with reference dates from 30 September 2018 until 30 December 2018 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.)
Art. 77e(2)	IAC	Commission Implementing Regulation (EU) 2019/228 of 7 February 2019 laying down technical information for the calculation of technical provisions and basic own funds for reporting with reference dates from 31 December 2018 until 30 March 2019 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.)

Art. 77e(2)	IAC	Commission Implementing Regulation (EU) 2019/699 of 6 May 2019 laying down technical information for the calculation of technical provisions and basic own funds for reporting with reference dates from 31 March 2019 until 29 June 2019 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.)
Art. 77e(2)	IAC	Commission Implementing Regulation (EU) 2019/1285 of 30 July 2019 laying down technical information for the calculation of technical provisions and basic own funds for reporting with reference dates from 30 June 2019 until 29 September 2019 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.)
Art. 77e(2)	IAC	COMMISSION IMPLEMENTING REGULATION (EU) .../... of XXX laying down technical information for the calculation of technical provisions and basic own funds for reporting with reference dates from 30 September 2019 until 30 December 2019 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 <ul style="list-style-type: none">• Annexes
Art. 77e(2)	IAC	Commission Implementing Regulation (EU) 2020/193 of 12 February 2020 laying down technical information for the calculation of technical provisions and basic own funds for reporting with reference dates from 31 December 2019 until 30 March 2020 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)

Art. 77e(2)	IAC	Commission Implementing Regulation (EU) 2020/1145 of 31 July 2020 laying down technical information for the calculation of technical provisions and basic own funds for reporting with reference dates from 30 June 2020 until 29 September 2020 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)
Art. 77e(2)	IAC	Commission Implementing Regulation (EU) 2020/1647 of 9 November 2020 laying down technical information for the calculation of technical provisions and basic own funds for reporting with reference dates from 30 September 2020 until 30 December 2020 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)
Art. 77e(2)	IAC	Commission Implementing Regulation (EU) 2016/165 of 5 February 2016 laying down technical information for the calculation of technical provisions and basic own funds for reporting with reference dates from 1 January until 30 March 2016 in accordance with Directive 2009/138/EC of the European Parliament and of the Council (Solvency II) (Text with EEA relevance)
Art. 77e(2)	IAC	Commission Implementing Regulation (EU) 2016/869 of 27 May 2016 laying down technical information for the calculation of technical provisions and basic own funds for reporting with reference dates from 31 March until 29 June 2016 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)

Art. 77e(2)	IAC	Commission Implementing Regulation (EU) 2021/178 of 8 February 2021 laying down technical information for the calculation of technical provisions and basic own funds for reporting with reference dates from 31 December 2020 until 30 March 2021 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)
Art. 77e(2)	IAC	Commission Implementing Regulation (EU) 2021/744 of 6 May 2021 laying down technical information for the calculation of technical provisions and basic own funds for reporting with reference dates from 31 March 2021 until 29 June 2021 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)
Art. 77e(2)	IAC	Commission Implementing Regulation (EU) 2021/1354 of 6 August 2021 laying down technical information for the calculation of technical provisions and basic own funds for reporting with reference dates from 30 June 2021 until 29 September 2021 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)
Art. 77e(2)	IAC	Commission Implementing Regulation (EU) 2021/1964 of 11 November 2021 laying down technical information for the calculation of technical provisions and basic own funds for reporting with reference dates from 30 September 2021 until 30 December 2021 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)

Art. 77e(2)	IAC	Commission Implementing Regulation (EU) 2016/1376 of 8 August 2016 laying down technical information for the calculation of technical provisions and basic own funds for reporting with reference dates from 30 June until 29 September 2016 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)
Art. 77e(2)	IAC	Commission Implementing Regulation (EU) 2016/1976 of 10 November 2016 laying down technical information for the calculation of technical provisions and basic own funds for reporting with reference dates from 30 September until 30 December 2016 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)
Art. 77e(2)	IAC	Commission Implementing Regulation (EU) 2017/309 of 23 February 2017 laying down technical information for the calculation of technical provisions and basic own funds for reporting with reference dates from 31 December 2016 until 30 March 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 reinsuranceText with EEA relevance.
Art. 77e(2)	IAC	Commission Implementing Regulation (EU) 2017/812 of 15 May 2017 laying down technical information for the calculation of technical provisions and basic own funds for reporting with reference dates from 31 March until

29 June 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.)

Art. 77e(2)	IAC	Commission Implementing Regulation (EU) 2017/1421 of 2 August 2017 laying down technical information for the calculation of technical provisions and basic own funds for reporting with reference dates from 30 June until 29 September 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.)
Art. 77e(2)	IAC	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.)
Art. 77e(2)	IAC	Commission Implementing Regulation (EU) 2018/165 of 31 January 2018 laying down technical information for the calculation of technical provisions and basic own funds for reporting with reference dates from 31 December 2017 until 30 March 2018 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.)
Art. 77e(2)(3)	IAC	Commission Implementing Regulation (EU) 2023/1672 of 30 August 2023 laying down technical information for the calculation of technical provisions and basic own funds for reporting with reference dates from 30 June

2023 until 29 September 2023 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)

Art. 77(e)(2)	IAC	Commission Implementing Regulation (EU) 2023/2574 of 20 November 2023 laying down technical information for the calculation of technical provisions and basic own funds for reporting with reference dates from 30 September 2023 until 30 December 2023 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
Art. 77(e)(2)	IAC	Commission Implementing Regulation (EU) 2020/641 of 12 May 2020 laying down technical information for the calculation of technical provisions and basic own funds for reporting with reference dates from 31 March 2020 until 29 June 2020 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)
Art. 77(e)(2)	IAC	Commission Implementing Regulation (EU) 2022/186 of 10 February 2022 laying down technical information for the calculation of technical provisions and basic own funds for reporting with reference dates from 31 December 2021 until 30 March 2022 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)
Art. 77(e)(2)	IAC	Commission Implementing Regulation (EU) 2022/732 of 12 May 2022 laying down technical information for the calculation of technical provisions and basic own funds for reporting with reference dates from 31 March 2022

until 29 June 2022 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)

Art. 77(e)(2)	IAC	Commission Implementing Regulation (EU) 2022/1384 of 8 August 2022 laying down technical information for the calculation of technical provisions and basic own funds for reporting with reference dates from 30 June 2022 until 29 September 2022 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)
Art. 77(e)(2)	IAC	Commission Implementing Regulation (EU) 2022/2282 of 21 November 2022 laying down technical information for the calculation of technical provisions and basic own funds for reporting with reference dates from 30 September 2022 until 30 December 2022 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)
Art. 86(1)(a-b), Art. 35(9), Art. 50(1)(a), Art. 56, Art. 97(1), Art. 111(1)(a,b,c,e,f,f a,i,j,k,l), Art. 211(2), Art. 234	DAC	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) (Text with EEA relevance.)
Art. 86(3)	ITS	Commission Implementing Regulation (EU) 2015/500 of 24 March 2015 laying down implementing technical standards with regard to the procedures to be followed for the supervisory approval of the application of a matching adjustment in accordance with Directive 2009/138/EC of the European Parliament and of the

Council Text with EEA relevance

Art. 92(3)	ITS	Commission Implementing Regulation (EU) 2015/499 of 24 March 2015 laying down implementing technical standards with regard to the procedures to be used for granting supervisory approval for the use of ancillary own-fund items in accordance with Directive 2009/138/EC of the European Parliament and of the Council Text with EEA relevance
Art. 109a(1)	ITS	Commission Implementing Regulation (EU) 2020/744 of 4 June 2020 on amending Implementing Regulation (EU) 2016/1800 laying down implementing technical standards with regard to the allocation of credit assessments of external credit assessment institutions to an objective scale of credit quality steps in accordance with Directive 2009/138/EC of the European Parliament and of the Council (Text with EEA relevance)
Art. 109a(1)	ITS	Commission Implementing Regulation (EU) 2016/1800 of 11 October 2016 laying down implementing technical standards with regard to the allocation of credit assessments of external credit assessment institutions to an objective scale of credit quality steps in accordance with Directive 2009/138/EC of the European Parliament and of the Council (Text with EEA relevance)
Art. 109a(1)	ITS	Commission Implementing Regulation (EU) 2021/2006 of 16 November 2021 laying down implementing technical standards amending Implementing Regulation (EU) 2016/1800 as regards the allocation of credit assessments of external credit assessment institutions to an objective scale of credit quality steps in accordance with Directive 2009/138/EC of the European Parliament and of the Council (Text with EEA relevance)
Art. 109a(1)	ITS	Commission Implementing Regulation (EU) 2018/633 of 24 April 2018 amending Implementing Regulation (EU)

2016/1800 laying down implementing technical standards with regard to the allocation of credit assessments of external credit assessment institutions to an objective scale of credit quality steps in accordance with Directive 2009/138/EC of the European Parliament and of the Council (Text with EEA relevance.)

Art. 109a(2)(a)	ITS	Commission Implementing Regulation (EU) 2015/2011 of 11 November 2015 laying down implementing technical standards with regard to the lists of regional governments and local authorities, exposures to whom are to be treated as exposures to the central government in accordance with Directive 2009/138/EC of the European Parliament and of the Council (Text with EEA relevance)
Art. 109a(2)(b)	ITS	Commission Implementing Regulation (EU) 2015/2016 of 11 November 2015 laying down the implementing technical standards with regard to the equity index for the symmetric adjustment of the standard equity capital charge in accordance with Directive 2009/138/EC of the European Parliament and of the Council (Text with EEA relevance)
Art. 109a(2)(c)	ITS	Commission Implementing Regulation (EU) 2015/2017 of 11 November 2015 laying down implementing technical standards with regard to the adjusted factors to calculate the capital requirement for currency risk for currencies pegged to the euro in accordance with Directive 2009/138/EC of the European Parliament and of the Council (Text with EEA relevance)
Art. 109a(4)	ITS	Commission Implementing Regulation (EU) 2015/2013 of 11 November 2015 laying down implementing technical standards with regard to standard deviations in relation to health risk equalisation systems in accordance with Directive 2009/138/EC of the European

Parliament and of the Council (Text with EEA relevance)

Art. 111(1)(c), Art. 135(2)	DAC	Commission Delegated Regulation (EU) 2018/1221 of 1 June 2018 amending Delegated Regulation (EU) 2015/35 as regards the calculation of regulatory capital requirements for securitisations and simple, transparent and standardised securitisations held by insurance and reinsurance undertakings (Text with EEA relevance.)
Art. 111(2)	ITS	Commission Implementing Regulation (EU) 2015/498 of 24 March 2015 laying down implementing technical standards with regard to the supervisory approval procedure to use undertaking-specific parameters in accordance with Directive 2009/138/EC of the European Parliament and of the Council Text with EEA relevance
Art. 114(2)	ITS	Commission Implementing Regulation (EU) 2015/460 of 19 March 2015 laying down implementing technical standards with regard to the procedure concerning the approval of an internal model in accordance with Directive 2009/138/EC of the European Parliament and of the Council Text with EEA relevance
Art. 172, Art. 227	DAC	Commission Delegated Decision (EU) 2016/310 of 26 November 2015 on the equivalence of the solvency regime for insurance and reinsurance undertakings in force in Japan to the regime laid down in Directive 2009/138/EC of the European Parliament and of the Council
Art. 211(2)(a), Art. 211(2)(b)	ITS	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

Art. 227, Art. 172, Art. 260	DAC	Commission Delegated Decision (EU) 2015/1602 of 5 June 2015 on the equivalence of the solvency and prudential regime for insurance and reinsurance undertakings in force in Switzerland based on Articles 172(2), 227(4) and 260(3) of Directive 2009/138/EC of the European Parliament and of the Council
Art. 227	DAC	Commission Delegated Decision (EU) 2015/2290 of 12 June 2015 on the provisional equivalence of the solvency regimes in force in Australia, Bermuda, Brazil, Canada, Mexico and the United States and applicable to insurance and reinsurance undertakings with head offices in those countries
Art. 227, Art. 172, Art. 260	DAC	Commission Delegated Decision (EU) 2016/309 of 26 November 2015 on the equivalence of the supervisory regime for insurance and reinsurance undertakings in force in Bermuda to the regime laid down in Directive 2009/138/EC of the European Parliament and of the Council and amending Commission Delegated Decision (EU) 2015/2290
Art. 227(6)	DAC	Commission Delegated Decision on the renewal of the determination that the solvency regime in force in the United States applicable to undertaking with their head office in that third country is provisionally equivalent to that laid down in Title I, Chapter VI of Directive 2009/138/EC of the European Parliament and of the Council
Art. 231(4)	ITS	Commission Implementing Regulation (EU) 2015/461 of 19 March 2015 laying down implementing technical standards with regard to the process to reach a joint decision on the application to use a group internal

model in accordance with Directive 2009/138/EC of the European Parliament and of the Council Text with EEA relevance

Art. 249(4)	ITS	Commission Implementing Regulation (EU) 2015/2014 of 11 November 2015 laying down implementing technical standards with regard to the procedures and templates for the submission of information to the group supervisor and for the exchange of information between supervisory authorities in accordance with Directive 2009/138/EC of the European Parliament and of the Council (Text with EEA relevance)
Art. 256(5), Art. 56	ITS	Implementing Regulation (EU) 2019/XXXX amending Implementing Regulation (EU) 2015/2452 with regards to the disclosure <ul style="list-style-type: none">• Annex
Art. 308b(13)	ITS	Commission Implementing Regulation (EU) 2016/1630 of 9 September 2016 laying down implementing technical standards with regard to the procedures for the application of the transitional measure for the equity risk sub-module in accordance with Directive 2009/138/EC of the European Parliament and of the Council (Text with EEA relevance)

Legend: DAC = Delegated Act, IAC = Implementing Act, ITS = Implementing Technical Standard, RPS = Regulatory Procedure with Scrutiny, RTS = Regulatory Technical Standard