Finanstilsynet XBRL Filing Manual for Solvency-II

1. Introduction

This document assists the firms to create XBRL instance documents for Solvency-II. This is because of fact that XBRL is a broad language and it is necessary to make some decisions to ensure that the pattern of a XBRL instance document is similar across entities using different tools/venders to produce XBRL instance documents.

2. Purpose and Scope

This document provides Norway-specific rules to create XBRL instance documents for Solvency-II reporting. These rules are in addition to the EIOPA Filing Rules that **MUST be** adhered to. The rules in this document further clarify or constrain the EIOPA Filing Rules (EIOPA Filing Rules can be found [here](#)).

The scope of this document only address the concerns to create XBRL instance documents for Solvency-II and does not apply to other XBRL and NON-XBRL reporting obligations from Finanstilsynet.

The document is intended for use by reporting entities and XBRL vendors involved in preparation of XBRL instance documents. Further information on reporting format from EIOPA can also be found [here](#).

3. Filing Syntax Rules

Filing Naming

File extension MUST be either *.xbrl* or *.zip*

NB: XBRL instance document MUST be zipped in case size of the document is >10 MB

Taxonomy Extensions

Finanstilsynet will not extend EIOPA taxonomy and therefore reporting entities MUST use the same taxonomy (as is) that is published by EIOPA for a given period. This is necessary to harmonize the Solvency II reporting across Europe.

Filing Indicators:

Each reported fact in a filing corresponds to one or more reporting units known as "templates".

Templates: **S.01.01** and **S.01.02** MUST be reported with each filing/entry-point.

Furthermore, a XBRL instance document MUST NOT include facts which are not contained in any of the templates indicated by the filing indicators.

Instance Validation

Finanstilsynet will run XBRL validation and formula (Business Rules) validation specified by EIOPA through Solvency-II taxonomy. All instance documents MUST be valid accordingly.

Business Rules provided with XBRL taxonomy (using XBRL formula) are the minimum set of rules which are required to be abided by reporting entities. Cross Validation Rules will be run at Finanstilsynet/EIOPA premises and in case of errors, Finanstilsynet may ask the relevant reporting entity to make correction(s) and resubmit.

Taxonomy entry point:

An instance MUST refer to single, appropriate, defined "module" entry points via the link:schemaRef element (see Annex-1).

```
<link:schemaRef xlink:href="http://eiopa.europa.eu/eu/xbrl/s2md/fws/solvency/solvency2/2015-02-28/mod/ars.xsd" xlink:type="simple" />
```

Please note the different entry points for solo, group, quarter and annual modules. To find a schemaRef for a given reference date (instant), the reference date MUST fall within *Valid from* Date and *Valid to Date* as shown in Annex-1 below.

Footnotes

Footnotes SHOULD NOT be used for any XBRL elements.

4. Instance/Context Related Rules

Identification of the Reporting Entity

The xbrli:identifier element MUST be populated as follow:

```
<xbrli:identifier scheme="SC">organization number</xbrli:identifier>
```

where organization number (organisasjonsnummer) is a 9-digits code of the reporting entity provided by *Brønnøysund Register Centre*.

A single organization number MUST be used throughout the instance.

Reporting Period

Reporting period MUST be the last day of a given reporting period. It is also called as reference date:

```
<xbrli:period>
    <xbrli:instant>2018-03-31</xbrli:instant>
</xbrli:period>
```

No *duration* (startDate/endDate) or *forever* type of period is allowed.

Single Reporting Currency

All reported facts MUST be reported in Norwegian Krone (NOK).

```
<xbrli:unit id="xyz">
  <xbrli:measure>iso4217:NOK</xbrli:measure>
</xbrli:unit>
```

In special cases, Finanstilsynet may allow to report in a different base currency (other than NOK) but this must be communicated and agreed by Finanstilsynet in advance.

In general, monetary values in an instance document must all be expressed in the same ("reporting") currency as mentioned above, i.e. values should be converted to that currency.

For some specific data items however it may be indicated (in the taxonomy/DPM) that the values reported should be expressed in their "*currency of denomination*" (i.e. intrinsic currency), and not converted to the reporting currency. For more detail, see *EIOPA Filing Rules*, section: *3.1 – One explicit currency*

Unused Contexts and Units

An instance document SHOULD NOT contain unused contexts and/or units.

Duplicate Facts and Contexts

An instance document SHOULD NOT contain duplicate facts and/or contexts.

Typed dimensions

While specifying members in case of typed dimension, the member name SHOULD be uniform and without special characters (including unnecessary spaces) except "/" where and when it's possible.

Decimals representation:

- Monetary values MUST be expressed in units, not in thousands or millions (e.g. NOK: *2,560,561.43* MUST be reported as *2,560,561.43*, not as "*2561*" or any similar). There SHOULD be no truncation, rounding or any change in the original fact value.

- A fact representing rates, percentages or ratios MUST be reported using decimal notation rather than in percentages (e.g. 9.31% must be reported as 0.0931)

Reporting portal

Reporting entities must use: www.altinn.no to send the XBRL instance documents (as an attachment to a web form). Norwegian personal identification number (or D-number) is required to login to this portal.

Annex-1

SchemaRef	Module Code	Framework Code	Valid From Date	Valid To Date
http://eiopa.europa.eu/eu/xbrl/s2md/fws/solvency/solvency2/2017-07-15/mod/qrs.xsd	QRS	s2md	2017-12-31	
http://eiopa.europa.eu/eu/xbrl/s2md/fws/solvency/solvency2/2017-07-15/mod/qrg.xsd	QRG	s2md	2017-12-31	
http://eiopa.europa.eu/eu/xbrl/s2md/fws/solvency/solvency2/2017-07-15/mod/qrb.xsd	QRB	s2md	2017-12-31	
http://eiopa.europa.eu/eu/xbrl/s2md/fws/solvency/solvency2/2017-07-15/mod/qfs.xsd	QFS	s2md	2017-12-31	
http://eiopa.europa.eu/eu/xbrl/s2md/fws/solvency/solvency2/2017-07-15/mod/qfg.xsd	QFG	s2md	2017-12-31	
http://eiopa.europa.eu/eu/xbrl/s2md/fws/solvency/solvency2/2017-07-15/mod/qfb.xsd	QFB	s2md	2017-12-31	
http://eiopa.europa.eu/eu/xbrl/s2md/fws/solvency/solvency2/2017-07-15/mod/ars.xsd	ARS	s2md	2017-12-31	
http://eiopa.europa.eu/eu/xbrl/s2md/fws/solvency/solvency2/2017-07-15/mod/arg.xsd	ARG	s2md	2017-12-31	
http://eiopa.europa.eu/eu/xbrl/s2md/fws/solvency/solvency2/2017-07-15/mod/arb.xsd	ARB	s2md	2017-12-31	
http://eiopa.europa.eu/eu/xbrl/s2md/fws/solvency/solvency2/2017-07-15/mod/aps.xsd	APS	s2md	2017-12-31	
http://eiopa.europa.eu/eu/xbrl/s2md/fws/solvency/solvency2/2017-07-15/mod/apg.xsd	APG	s2md	2017-12-31	
http://eiopa.europa.eu/eu/xbrl/s2md/fws/solvency/solvency2/2017-07-15/mod/afs.xsd	AFS	s2md	2017-12-31	
http://eiopa.europa.eu/eu/xbrl/s2md/fws/solvency/solvency2/2017-07-15/mod/afg.xsd	AFG	s2md	2017-12-31	
http://eiopa.europa.eu/eu/xbrl/s2md/fws/solvency/solvency2/2017-07-15/mod/afb.xsd	AFB	s2md	2017-12-31	