

To: Prudential Working group
From: Prudential team
Date: 21-01-2026
Reference: ECO-PRU-26-019

Subject: EIOPA publishes updated Taxonomy Roadmap

Summary

On 5 January 2026, EIOPA updated its Taxonomy Roadmap ([here](#)), confirming that **the applicable taxonomy for the reporting reference date of 31 December 2026 will remain version 2.8.2** (or 2.8.2 NACE 2.1 Optional Hotfix).

As a result, the **first reporting period under Solvency II Taxonomy 2.10.0 is expected to start with Q1 2027**, in line with the industry request.

EIOPA will hold an **online post-public consultation event** with stakeholders on the ITS amendments on reporting and disclosure on **3 February 2026**, from **09:30 to 12:30**. Members are welcome to register **until 30 January 2026** via the following [link](#).

Background

As a reminder, in its response to the consultation on supervisory reporting and public disclosure requirements under Solvency II ([ECO-PRU-25-026](#)), the industry advocated for:

- aligning the application date of Solvency II Taxonomy 2.10.0 with the application date of the revised Directive and Delegated Acts, i.e. 30 January 2027 (Q1 2027); and
- reducing the reporting burden for the 2026 annual reporting by:
 - removing templates proposed for deletion under Taxonomy 2.10.0; and
 - allowing undertakings, for the **Annual 2026 reporting under Taxonomy 2.8.2**, to submit as **empty** those templates that are proposed for deletion.

In the context of the consultation, **EIOPA outlined two potential application dates** for Solvency II Taxonomy 2.10.0 ([here](#)):

- **Option 1: Application date as of 30 January 2027** - the application of the new taxonomy will be aligned with the application date of the legal acts. This will imply that the Q4/2026 and Annual/2026 reporting will be still done based on the old taxonomy (2.8.2, to be submitted in 2027), while the Q1/2027 reporting will be done based on the new taxonomy 2.10.0. Possibly to reduce the reporting burden already for the Annual 2026 reporting by allowing undertakings to submit the templates proposed for deletion (present in the 2.8.2 taxonomy) empty without filling them.
- **Option 2: Application date as of 31 December 2026** - This approach will require 2 application dates in the ITS, e.g. a clear specification that while the ITS is applicable as of 31 December 2026, the changes stemming from Level 1 and Level 2 review (e.g. changes in the annual S.22.01, S.22.06 – renamed to S.22.07 and new cell in S.01.02) shall be applicable as of 30 January 2027 to align with the Level 1 and Level 2 application date.