

09 March 2026

# Circular on the Amendments to Appendix 14 to the Pension Rules for Occupational Retirement Schemes as a result of the release of Taxonomy Version 2.9.0 by EIOPA

## 1.0 Introduction

Article 35 of [Regulation \(EU\) No 1094/2010](#) gives the power to the European Insurance and Occupational Pensions Authority ('EIOPA') to request information from the national competent authorities of Member States at recurring intervals and in specified formats to carry out the duties assigned to it by the same Regulation, namely with regard to the provisions of [Directive \(EU\) 2016/2341](#) ('IORP Directive').

In order to reflect such a request, EIOPA regularly updates and effects changes to the taxonomy releases. EIOPA issued a [Decision](#) on regular information requests towards NCAs regarding provision of occupational pensions information with the aim of updating and effecting changes to the taxonomy releases. The aim of this requirement is to provide the MFSA with certain information regarding the provision of occupational pensions, on quarterly and/or annual basis, as may be required, in accordance with Appendix 14 of Part B to the Pension Rules for Occupational Retirement Schemes.

## 2.0 Amendments to Appendix 14 as a Result of the Release of Taxonomy Version 2.9.0 by EIOPA

As from 1st January 2025, the old taxonomy version 2.7.0 will no longer be used and will be replaced with taxonomy version 2.9.0. The updating of the said taxonomy will require an amendment to the current Annexes to Appendix 14 of the Pension Rules for Occupational Retirement Schemes. These changes simply relate to the updating of three zip files and two PDF documents in order to reflect the latest version.

## 3.0 Way Forward

The amendments will apply to the Retirement Scheme Administrators of Occupational Retirement Schemes, which are required to report the information outlined in the reporting templates to the MFSA. The amendments to the Appendix will come into force on the day of the publication of this Circular.

## 4.0 Contacts

Any queries or requests for clarifications in respect of the above should be sent by email on [ips\\_legal@mfsa.mt](mailto:ips_legal@mfsa.mt).