

<b>Question ID</b>	2013_524
<b>Status</b>	Final Q&A
<b>Legal act</b>	Regulation (EU) No 575/2013 (CRR)
<b>Topic</b>	Supervisory reporting - COREP (incl. IP Losses)
<b>Article</b>	99
<b>Paragraph</b>	5
<b>Subparagraph</b>	-
<b>COM Delegated or Implementing Acts/RTS/ITS/GLs/Recommendations</b>	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (repealed)
<b>Article/Paragraph</b>	Annex V - Validation formulae
<b>Date of submission</b>	12/11/2013
<b>Published as Final Q&amp;A</b>	22/08/2014
<b>Disclose name of institution / entity</b>	No
<b>Type of submitter</b>	Credit institution
<b>Subject matter</b>	Validations
<b>Question</b>	Can the EBA review the attached file which includes specific validations which we believe may be illogical or contain errors. Where appropriate can the EBA amend both Annex XV and the taxonomy.
<b>Background on the question</b>	We believe a number of the validations published in Annex XV of the draft ITS may contain logical errors. We understand these validations are included in the taxonomy, and a failure to pass the validations would result in the XBRL instance not being accepted. Accordingly, it is essential all validations included in the taxonomy are logical and should be met.
<b>Final answer</b>	In case a validation rule is not correct, Annex XV of Regulation (EU) No 680/2014 13 ITS on Supervisory Reporting of institutions will be amended accordingly. More details are included in the attached file.
<b>Link</b>	<a href="https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_524">https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_524</a>

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