

Question ID	2013_524
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - COREP (incl. IP Losses)
Article	99
Paragraph	5
Subparagraph	-
COM Delegated or Implementing Acts/RTS/ITS/GLs/Recommendations	Regulation (EU) No 680/2014 - ITS on supervisory reporting of institutions (as amended)
Article/Paragraph	Annex V - Validation formulae
Date of submission	12/11/2013
Published as Final Q&A	22/08/2014
Disclose name of institution / entity	No
Type of submitter	Credit institution
Subject matter	Validations
Question	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.
Background on the question	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.
Final answer	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.
Link	https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_524

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