

EBA/XBRL/3.1 Phase 1 Diff

10 May 2021

DPM/Taxonomy Changes in 3.1 Phase 1

Summary differences between DPM/taxonomy 3.0 Phase 2 and 3.1 Phase 1

Note that this 3.1 “Phase 1” release covers IF framework

Contents

1. Frameworks	2
2. Modules & Entry Points (by Framework)	3
2.1 IF	3
3. Templates	4
3.1 IF	4
3.1.1 New tables	4
4. Dictionary	6
4.1 Dimensions	7
4.1.1 New dimensions	7
4.2 Metrics	8
4.2.1 New metrics	8
4.3 Enumerations	8
4.3.1 New enumerations	8
4.4 ExplicitDomainMembers	10
4.4.1 New	10
5. ValidationRules	14
5.1 New Rules:	14

1. Frameworks

No change between OLD and NEW

New	Old
AE	AE
COREP	COREP
FINREP	FINREP
FINREPCOVID19	FINREPCOVID19
FP	FP
GSII	GSII
IF	IF
IMPRAC	IMPRAC
MREL	MREL
PAY	PAY
REM	REM
RES	RES
SBP	SBP

2. Modules & Entry Points (by Framework)

2.1 IF

ModuleCode	ModuleLabel	XbrlSchemaRef	Change
IF_ADHOC			Removed
IF_CLASS2_Con	IF CLASS2, Consolidated	http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/if/its-002-2021/2021-05-08/mod/if_class2_con.xsd	Added
IF_CLASS2_Ind	IF CLASS2, Individual	http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/if/its-002-2021/2021-05-08/mod/if_class2_ind.xsd	Added
IF_CLASS3_Con	IF CLASS3, Consolidated	http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/if/its-002-2021/2021-05-08/mod/if_class3_con.xsd	Added
IF_CLASS3_Ind	IF CLASS3, Individual	http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/if/its-002-2021/2021-05-08/mod/if_class3_ind.xsd	Added
IF_GROUPTEST_Ind	IF GROUPTEST, Individual	http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/if/its-002-2021/2021-05-08/mod/if_grouptest_ind.xsd	Added

3. Templates

3.1 IF

3.1.1 New tables

TemplateCode	TableVersionCode	TableVersionLabel	TableGroupLabel	X	Y	Z
C 18.00	C 18.00	Market risk: Standardised Approach for traded debt instruments	IF Class2 K-Factor Requirements - Additional Details	Closed	Closed	Closed
C 19.00	C 19.00	Market risk: Standardised Approach for specific risk in securitisations	IF Class2 K-Factor Requirements - Additional Details	Closed	Closed	
C 20.00	C 20.00	Market risk: Standardised Approach for specific risk in the correlation trading portfolio	IF Class2 K-Factor Requirements - Additional Details	Closed	Closed	
C 21.00	C 21.00	Market risk: Standardised Approach for position risk in equities	IF Class2 K-Factor Requirements - Additional Details	Closed	Closed	Closed
C 22.00	C 22.00	Market risk: Standardised Approaches for foreign exchange risk	IF Class2 K-Factor Requirements - Additional Details	Closed	Closed	
C 23.00	C 23.00	Market risk: Standardised Approach for position risk in commodities	IF Class2 K-Factor Requirements - Additional Details	Closed	Closed	
C 24.00	C 24.00	Market risk: Internal models - Total	IF Class2 K-Factor Requirements - Additional Details	Closed	Closed	
C 25.00	C 25.00	CVA RISK	IF Class2 K-Factor Requirements - Additional Details	Closed	Closed	
C 34.02	C 34.02	CCR exposures by approach (CCR 2)	IF Class2 K-Factor Requirements - Additional Details	Closed	Closed	Closed
I 01.00	I 01.00	Own funds composition	IF Class2 Own Funds	Closed	Closed	
I 01.01	I 01.01	Own Funds composition (Class 3 IF)	IF Class3 Own Funds	Closed	Closed	
I 02.01	I 02.01	Own funds requirements	IF Class2 Own Funds	Closed	Closed	
I 02.02	I 02.02	Capital ratios	IF Class2 Own Funds	Closed	Closed	

TemplateCode	TableVersionCode	TableVersionLabel	TableGroupLabel	X	Y	Z
I 02.03	I 02.03	Own Funds requirements (Class 3 IF)	IF Class3 Own Funds	Closed	Closed	
I 02.04	I 02.04	Capital ratios (Class 3 IF)	IF Class3 Own Funds	Closed	Closed	
I 03.00	I 03.00	Fixed overheads requirements calculation	IF Class2 Own Funds	Closed	Closed	
I 03.01	I 03.01	Fixed Overheads requirement calculation (Class 3 IF)	IF Class3 Own Funds	Closed	Closed	
I 04.00	I 04.00	K-Factor requirement calculations	IF Class2 Own Funds	Closed	Closed	
I 05.00	I 05.00	Level of activity - Thresholds review	IF Small and Non-interconnected Investment Firms	Closed	Closed	
I 06.01	I 06.01	Assets under management - AUM additional detail	IF Class2 K-Factor Requirements - Additional Details	Closed	Closed	
I 06.02	I 06.02	Average value of total monthly AUM	IF Class2 K-Factor Requirements - Additional Details	Closed	Closed	
I 06.03	I 06.03	Client money held - CMH additional detail	IF Class2 K-Factor Requirements - Additional Details	Closed	Closed	
I 06.04	I 06.04	Average value of total daily CMH	IF Class2 K-Factor Requirements - Additional Details	Closed	Closed	
I 06.05	I 06.05	Assets safeguarded and administered - ASA additional detail	IF Class2 K-Factor Requirements - Additional Details	Closed	Closed	
I 06.06	I 06.06	Average value of total daily ASA	IF Class2 K-Factor Requirements - Additional Details	Closed	Closed	
I 06.07	I 06.07	Client orders handled - COH additional detail	IF Class2 K-Factor Requirements - Additional Details	Closed	Closed	
I 06.08	I 06.08	Average value of total daily COH	IF Class2 K-Factor Requirements - Additional Details	Closed	Closed	
I 06.09	I 06.09	K-Net position risk - K-NPR additional detail	IF Class2 K-Factor Requirements - Additional Details	Closed	Closed	
I 06.10	I 06.10	Clearing Margin given - CMG additional detail	IF Class2 K-Factor Requirements - Additional Details	Closed	Open	
I 06.11	I 06.11	Trading counterparty default - TCD additional detail	IF Class2 K-Factor Requirements - Additional Details	Closed	Closed	

TemplateCode	TableVersionCode	TableVersionLabel	TableGroupLabel	X	Y	Z
I 06.12	I 06.12	Daily trading flow - DTF additional detail	IF Class2 K-Factor Requirements - Additional Details	Closed	Closed	
I 06.13	I 06.13	Average value of total daily DTF	IF Class2 K-Factor Requirements - Additional Details	Closed	Closed	
I 07.00	I 07.00	K-CON - additional detail	IF Class2 Concentration Risk	Closed	Open	
I 08.01	I 08.01	Level of concentration risk - Client money held	IF Class2 Concentration Risk	Closed	Open	
I 08.02	I 08.02	Level of concentration risk - Assets safeguarded and administered	IF Class2 Concentration Risk	Closed	Open	
I 08.03	I 08.03	Level of concentration risk - Total own cash deposited	IF Class2 Concentration Risk	Closed	Open	
I 08.04	I 08.04	Level of concentration risk - Total earnings	IF Class2 Concentration Risk	Closed	Open	
I 08.05	I 08.05	Trading book exposures	IF Class2 Concentration Risk	Closed	Open	
I 08.06	I 08.06	Non-trading book and off-balance sheet items	IF Class2 Concentration Risk	Closed	Open	
I 09.00	I 09.00	Liquidity requirements	IF Class2 Liquidity Requirements	Closed	Closed	
I 09.01	I 09.01	Liquidity requirements (Class 3 IF)	IF Class3 Liquidity Requirements	Closed	Closed	
I 11.01	I 11.01	Own funds composition - Group capital test	IF Group Capital Test	Closed	Closed	
I 11.02	I 11.02	Own funds instruments - Group capital test	IF Group Capital Test	Closed	Closed	
I 11.03	I 11.03	Information on subsidiaries undertakings	IF Group Capital Test	Closed	Open	

4. Dictionary

4.1 Dimensions

4.1.1 New dimensions

DimensionCode	DimensionLabel
CCM	Is LEI Code/National Code of Clearing Member
CIF	Client of IF (Total earnings)
CLM	Clearing member
CPI	Counterparty of IF (Trading book exposures)
CPJ	Counterparties of assets safeguarded and administered
CPK	Counterparties where the largest amounts of firm's own cash are deposited
CPL	Counterparty of IF (Banking book and OBS items)
DOE	Duration of excess
EGT	Entity (IF group test)
ICF	Counterparty of IF
ICI	Is LEI Code/National Code of Client of IF (Total earnings)
ICO	Is LEI Code/National Code of counterparties of assets safeguarded and administered
ICP	Is LEI Code/National Code of Counterparty of IF (Trading book exposures)
ICQ	Is LEI Code/National Code of counterparties where the largest amounts of firm's own cash are deposited
ICS	Is LEI Code/National Code of Counterparty of IF (Banking book and OBS items)
IFC	Is LEI Code/National Code of Counterparty of IF
IFT	Is LEI Code/National Code of Entity (IF group test)
III	Is LEI Code/National Code of counterparties of client money held
IIP	Includes intragroup positions/transactions
IOI	Counterparties of client money held
TAD	Type of asset delegation
TIA	Type of investment services and activities
TSM	Type of service provided in relation to assets under management
TSO	Type of service provided in relation to client orders handled

4.2 Metrics

4.2.1 New metrics

MemberCode	MemberLabel
ei906	Type of IF Counterparty
mi884	Execution price, Order price
mi885	Execution price
mi886	Order price
mi888	Contribution to total margin given
mi889	Adjusted value of the collateral (IFR)
mi890	Market value, option premium
mi900	Requirement expressed as amount
mi903	Percentage of ASA
mi904	Percentage of income
pi892	Percentage of CMH
pi893	Percentage of client securities deposited
pi898	Percentage of trading book exposures
pi899	Percentage of non-trading book
pi901	Percentage of own funds ratio
pi905	Exposure value (%)
si887	Name of clearing member
si891	Name of institution
si895	Name of client of IF
si902	Name of entity (IF group test)

4.3 Enumerations

4.3.1 New enumerations

metric	tablesUsedOn	Codes	Items
ei906	I 07.00	[eba_ZZ:x468], [eba_ZZ:x469], [eba_ZZ:x470]	[Credit institution or group of connected clients that includes a credit institution], [Investment firm or a group of connected clients that includes an investment firm], [Clients other than credit institutions/investment firms/groups of connected clients that include an investment firm or credit institution]

4.4 ExplicitDomainMembers

4.4.1 New

DomainCode	DomainLabel	MemberXbrlCode	MemberLabel
AP	Approach	eba_AP:x205	Average of daily values
AP	Approach	eba_AP:x206	Application of formula for K-TCD (IFR)
AP	Approach	eba_AP:x207	Application of formula for K-TCD (IFR), Advanced method, Standardised method, Original exposures method
AP	Approach	eba_AP:x208	Original exposure method, Simplified SA-CCR, SA-CCR
AP	Approach	eba_AP:x209	Methods to determine the exposure value for exposures subject to counterparty credit risk (CRR)
AP	Approach	eba_AP:x210	Application of formula for K-TCD (IFR), Standardised approach, IRB Approach, Advanced method, Standardised method, Original exposures method
AP	Approach	eba_AP:x211	Before application of K-CON formula
AP	Approach	eba_AP:x219	15% (holding-by-holding)
AP	Approach	eba_AP:x220	60% (aggregate of all holdings)
AP	Approach	eba_AP:x221	Average over the preceding 2 accounting years
AP	Approach	eba_AP:x222	Application of formula on exposure value excess
AP	Approach	eba_AP:x223	Group capital test
CT	Counterparty	eba_CT:x631	Credit institutions, investment firms
CT	Counterparty	eba_CT:x632	Counterparties other than central governments, central banks, PSEs, credit institutions, investment firms
CT	Counterparty	eba_CT:x633	Credit institutions, investment firms and other entities
LQ	Liquidity	eba_LQ:x244	Allowance for potential additional liquidity needs (1.6% of guarantees provided to clients)
LQ	Liquidity	eba_LQ:x246	Level 1, Level 2A, Level 2B
LQ	Liquidity	eba_LQ:x247	Traded on a trading venue, liquid market
MC	Main category	eba_MC:x1174	Other deductions
MC	Main category	eba_MC:x1175	Other funds - Subscribed capital
MC	Main category	eba_MC:x1176	Transitional requirement. Due to initial capital requirements
MC	Main category	eba_MC:x1177	Transitional requirement. Due to CRR own fund requirements
MC	Main category	eba_MC:x1178	Transitional requirement. Due to FOR
MC	Main category	eba_MC:x1179	Transitional requirement. Due to initial capital requirement at authorisation
MC	Main category	eba_MC:x1180	Transitional requirement. Due to the provision of certain services
MC	Main category	eba_MC:x1181	Additional own fund requirement
MC	Main category	eba_MC:x1182	Additional own fund guidance

DomainCode	DomainLabel	MemberXbrlCode	MemberLabel
MC	Main category	eba_MC:x1183	Own funds ratio
MC	Main category	eba_MC:x1184	Payments into fund
MC	Main category	eba_MC:x1185	Expenses on items already deducted
MC	Main category	eba_MC:x1186	All assets, all off balance sheet items
MC	Main category	eba_MC:x1189	Assets delegated to another entity
MC	Main category	eba_MC:x1190	Assets delegated to the reporting entity
MC	Main category	eba_MC:x1191	Profit eligible
MC	Main category	eba_MC:x1192	Deductions in accordance with Article 9 IFR in conjunction with Article 36 CRR
MC	Main category	eba_MC:x1193	Instruments regarded as equity capital subscribed by shareholders or other proprietors in accordance with the legal structure of the entity concerned, not qualifying as own funds according to CRR
MC	Main category	eba_MC:x1194	Losses of the current financial year
MC	Main category	eba_MC:x1195	Deductions in accordance with Article 9 IFR in conjunction with Article 56 CRR, other than the deductions for inv. in own instr., losses of the year, intangible assets, DTA (rely on future diff, not temp-diff), qual. holdings outside fin. sector, non-sign. inv. in fin. sector entities, defined benefit pension assets
MC	Main category	eba_MC:x1196	Other capital elements, deductions and adjustments
MC	Main category	eba_MC:x1197	Liquidity requirement (investment firms)
MC	Main category	eba_MC:x1198	Loans and advances, fee and commission
MC	Main category	eba_MC:x1199	Trade receivables due within 30 days, fee and commission income due within 30 days
MC	Main category	eba_MC:x1200	Derivatives, debt securities, equity instruments
MC	Main category	eba_MC:x1201	All deductions
MC	Main category	eba_MC:x1202	Deductions in accordance with Article 9 IFR in conjunction with Article 56 CRR, other than the deductions for investments in own instruments and non-significant investments in financial sector entities
MC	Main category	eba_MC:x1204	Equity instruments issued. Capital. Paid up, share premium
MC	Main category	eba_MC:x1205	Equity instruments issued. Capital. Paid up and subordinated loans, share premium
MC	Main category	eba_MC:x1206	Instruments that are directly issued and fully paid up
MC	Main category	eba_MC:x1207	Pillar 1 and pillar 2 requirement
MC	Main category	eba_MC:x1208	All income
MC	Main category	eba_MC:x1209	All income. Intragroup transactions
MC	Main category	eba_MC:x1210	Interest income, dividend income
MC	Main category	eba_MC:x1211	Fee and commission income, income other than interest/dividend/fee and commission income
MC	Main category	eba_MC:x1212	Transitional requirement. Due to initial legal limit
MC	Main category	eba_MC:x1213	Transferable securities, money-market instruments, units in collective investment undertakings and exchange traded options. Derivatives other than exchange traded options

DomainCode	DomainLabel	MemberXbrlCode	MemberLabel
RF	Reference period	eba_RF:x100	Reference date minus 8 months
RF	Reference period	eba_RF:x101	Reference date minus 9 months
RF	Reference period	eba_RF:x102	Reference date minus 10 months
RF	Reference period	eba_RF:x103	Reference date minus 11 months
RF	Reference period	eba_RF:x104	Reference date minus 12 months
RF	Reference period	eba_RF:x105	Reference date minus 13 months
RF	Reference period	eba_RF:x106	Reference date minus 14 months
RF	Reference period	eba_RF:x107	Reference date minus 15 months
RF	Reference period	eba_RF:x108	Reference date minus 16 months
RF	Reference period	eba_RF:x109	On the day of the highest amount of total margin required
RF	Reference period	eba_RF:x110	On the day of the second highest amount of total margin required
RF	Reference period	eba_RF:x111	On the day of the third highest amount of total margin required
RF	Reference period	eba_RF:x95	Reference date minus 3 months
RF	Reference period	eba_RF:x96	Reference date minus 4 months
RF	Reference period	eba_RF:x97	Reference date minus 5 months
RF	Reference period	eba_RF:x98	Reference date minus 6 months
RF	Reference period	eba_RF:x99	Reference date minus 7 months
RP	Related parties/Relationships	eba_RP:x88	Entities owners of the parent
RP	Related parties/Relationships	eba_RP:x89	Reporting entity and investment firms of the group
TA	Type of activity	eba_TA:x133	Reception and transmission of orders
TA	Type of activity	eba_TA:x134	Execution of orders on behalf of clients
TA	Type of activity	eba_TA:x135	Dealing on own account
TA	Type of activity	eba_TA:x136	Portfolio management
TA	Type of activity	eba_TA:x137	Investment advice
TA	Type of activity	eba_TA:x138	Underwriting of financial instruments and/or placing of financial instruments on a firm commitment basis
TA	Type of activity	eba_TA:x139	Placing of financial instruments without a firm commitment basis
TA	Type of activity	eba_TA:x140	Operation of an MTF
TA	Type of activity	eba_TA:x141	Operation of an OTF
TA	Type of activity	eba_TA:x142	Safekeeping and administration of financial instruments
TA	Type of activity	eba_TA:x143	Granting credits or loans to investors
TA	Type of activity	eba_TA:x144	Advice to undertakings on capital structure, industrial strategy and related matters and advice and services relating to mergers and the purchase of undertakings
TA	Type of activity	eba_TA:x146	Investment research and financial analysis
TA	Type of activity	eba_TA:x147	Services related to underwriting

DomainCode	DomainLabel	MemberXbrlCode	MemberLabel
TA	Type of activity	eba_TA:x148	Investment services and ancillary activities related with the underlying of derivatives
TA	Type of activity	eba_TA:x149	Discretionary portfolio management
TA	Type of activity	eba_TA:x151	Ongoing non-discretionary advice
TA	Type of activity	eba_TA:x152	Execution of client orders
TA	Type of activity	eba_TA:x153	Reception and transmission of client orders
TR	Type of risk	eba_TR:x65	Risk arising from net positions
TR	Type of risk	eba_TR:x66	Risk arising from trading counterparty default. CVA risk
TR	Type of risk	eba_TR:x67	Specific risk for securitisation positions, specific risk for CTP positions
ZZ	Code Lists	eba_ZZ:x468	Credit institution or group of connected clients that includes a credit institution
ZZ	Code Lists	eba_ZZ:x469	Investment firm or a group of connected clients that includes an investment firm
ZZ	Code Lists	eba_ZZ:x470	Clients other than credit institutions/investment firms/groups of connected clients that include an investment firm or credit institution

5. ValidationRules

5.1.1 New Rules:

From v10868_h to v11216_m

.