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| EBA/XBRL/2.4/Diff |
| 12 August 2015 |
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| DPM/Taxonomy Changes in 2.4 |
| Summary differences between DPM/taxonomy 2.4 and 2.3.2/2.3.1 |

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| 1. Frameworks |

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| No change between OLD and NEW |

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| New | Old |
| AE | AE |
| COREP | COREP |
| FINREP | FINREP |
| FP | FP |
| SBP | SBP |

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| 1. Modules & Entry Points (by Framework) |
| * 1. AE |

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| No change between OLD and NEW |

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| ModuleCode | ModuleLabel | XbrlSchemaRef |
| AE\_Con | Asset Encumbrance, Consolidated (Prudential scope) | http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/ae/its-2013-04/2014-07-31/mod/ae\_con.xsd |
| AE\_Ind | Asset Encumbrance, Individual | http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/ae/its-2013-04/2014-07-31/mod/ae\_ind.xsd |

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| * 1. COREP |

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| ModuleCode | ModuleLabel | XbrlSchemaRef | Change |
| COREP\_ALM\_Con | Additional Liquidity Monitoring - COREP, Consolidated (Prudential scope) | http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/corep/its-2015-04/2015-08-31/mod/corep\_alm\_con.xsd | SchemaRef |
| COREP\_ALM\_Ind | Additional Liquidity Monitoring - COREP, Individual | http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/corep/its-2015-04/2015-08-31/mod/corep\_alm\_ind.xsd | SchemaRef |
| COREP\_Con | Common Reporting - Own Funds and Leverage, Consolidated (Prudential scope) | http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/corep/its-2015-04/2015-08-31/mod/corep\_con.xsd | SchemaRef |
| COREP\_Ind | Common Reporting - Own Funds and Leverage, Individual | http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/corep/its-2015-04/2015-08-31/mod/corep\_ind.xsd | SchemaRef |
| COREP\_LCR\_Con | Liquidity Coverage - COREP, Consolidated (Prudential scope) | http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/corep/its-2015-04/2015-08-31/mod/corep\_lcr\_con.xsd | SchemaRef |
| COREP\_LCR\_DA\_Con | LCR Delegated Act - COREP, Consolidated (Prudential scope) | http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/corep/its-2015-04/2015-08-31/mod/corep\_lcr\_da\_con.xsd | Added |
| COREP\_LCR\_DA\_Ind | LCR Delegated Act - COREP, Individual | http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/corep/its-2015-04/2015-08-31/mod/corep\_lcr\_da\_ind.xsd | Added |
| COREP\_LCR\_Ind | Liquidity Coverage - COREP, Individual | http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/corep/its-2015-04/2015-08-31/mod/corep\_lcr\_ind.xsd | SchemaRef |
| COREP\_LE\_Con | Large Exposures - COREP, Consolidated (Prudential scope) | http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/corep/its-2015-04/2015-08-31/mod/corep\_le\_con.xsd | SchemaRef |
| COREP\_LE\_Ind | Large Exposures - COREP, Individual | http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/corep/its-2015-04/2015-08-31/mod/corep\_le\_ind.xsd | SchemaRef |
| COREP\_NSFR\_Con | Stable Funding - COREP, Consolidated (Prudential scope) | http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/corep/its-2015-04/2015-08-31/mod/corep\_nsfr\_con.xsd | SchemaRef |
| COREP\_NSFR\_Ind | Stable Funding - COREP, Individual | http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/corep/its-2015-04/2015-08-31/mod/corep\_nsfr\_ind.xsd | SchemaRef |

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| * 1. FINREP |

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| ModuleCode | ModuleLabel | XbrlSchemaRef | Change |
| FINREP\_Con\_GAAP | Financial Reporting, Consolidated (Prudential scope) National GAAP | http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/finrep/its-2015-02/2015-08-31/mod/finrep\_con\_gaap.xsd | SchemaRef |
| FINREP\_Con\_IFRS | Financial Reporting, Consolidated (Prudential scope) IFRS | http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/finrep/its-2015-02/2015-08-31/mod/finrep\_con\_ifrs.xsd | SchemaRef |
| FINREP\_Ind\_GAAP | Financial Reporting, Individual National GAAP | http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/finrep/its-2015-02-ind/2015-08-31/mod/finrep\_ind\_gaap.xsd | SchemaRef |
| FINREP\_Ind\_IFRS | Financial Reporting, Individual IFRS | http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/finrep/its-2015-02-ind/2015-08-31/mod/finrep\_ind\_ifrs.xsd | SchemaRef |

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| * 1. FP |

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| No change between OLD and NEW |

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| ModuleCode | ModuleLabel | XbrlSchemaRef |
| FP\_Con | Funding Plans, Consolidated (Prudential scope) | http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/fp/gl-2014-04/2015-05-29/mod/fp\_con.xsd |
| FP\_Ind | Funding Plans, Individual | http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/fp/gl-2014-04/2015-05-29/mod/fp\_ind.xsd |

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| * 1. SBP |

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| ModuleCode | ModuleLabel | XbrlSchemaRef | Change |
| SBPIMV\_Con | Initial Market Valuation for Supervisory Benchmarking Portfolios, Consolidated (Prudential scope) | http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/sbp/cp-2014-07/2015-08-31/mod/sbpimv\_con.xsd | SchemaRef |
| SBPIMV\_Ind | Initial Market Valuation for Supervisory Benchmarking Portfolios, Individual | http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/sbp/cp-2014-07/2015-08-31/mod/sbpimv\_ind.xsd | SchemaRef |
| SBP\_Con | Supervisory Benchmarking Portfolios, Consolidated (Prudential scope) | http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/sbp/cp-2014-07/2015-08-31/mod/sbp\_con.xsd | SchemaRef |
| SBP\_Ind | Supervisory Benchmarking Portfolios, Individual | http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/sbp/cp-2014-07/2015-08-31/mod/sbp\_ind.xsd | SchemaRef |

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| 1. Templates |

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| * 1. AE |

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| No Changes |

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| * 1. COREP |
| * + 1. New Tables |

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| TemplateCode | TableVersionCode | TableVersionLabel | TableGroupLabel | X | Y | Z |
| C 47.00 | C 47.00 | Leverage ratio calculation | Leverage Ratio (Consolidated Only) | Closed | Closed | Closed |
| C 72.00 | C 72.00.a | Liquidity Coverage . Liquid assets. Total (DA) | LCR. Delegated Act | Closed | Closed | Open |
| C 72.00 | C 72.00.w | Liquidity Coverage. Liquid assets. Significant currencies (DA) | LCR. Delegated Act | Closed | Closed | Open |
| C 73.00 | C 73.00.a | Liquidity Coverage. Outflows. Total (DA) | LCR. Delegated Act | Closed | Closed | Open |
| C 73.00 | C 73.00.w | Liquidity Coverage. Outflows. Significant currencies (DA) | LCR. Delegated Act | Closed | Closed | Open |
| C 74.00 | C 74.00.a | Liquidity Coverage. Inflows. Total (DA) | LCR. Delegated Act | Closed | Closed | Open |
| C 74.00 | C 74.00.w | Liquidity Coverage. Inflows. Significant currencies (DA) | LCR. Delegated Act | Closed | Closed | Open |
| C 75.00 | C 75.00.a | Liquidity Coverage. Collateral swaps. Total (DA) | LCR. Delegated Act | Closed | Closed | Open |
| C 75.00 | C 75.00.w | Liquidity Coverage. Collateral swaps. Significant currencies (DA) | LCR. Delegated Act | Closed | Closed | Open |
| C 76.00 | C 76.00.a | Liquidity Coverage. Calculations. Total (DA) | LCR. Delegated Act | Closed | Closed | Open |
| C 76.00 | C 76.00.w | Liquidity Coverage. Calculations. Significant currencies (DA) | LCR. Delegated Act | Closed | Closed | Open |

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| * + 1. Removed Tables |

C 46 no longer included in LR, C 45 replaced by C 47.

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| TemplateCode | TableVersionCode | TableVersionLabel | TableGroupLabel |
| C 45.00 | C 45.00.a | Leverage ratio calculation | Leverage Ratio |
| C 45.00 | C 45.00.b | Leverage ratio calculation - average | Leverage Ratio |
| C 46.00 | C 46.00.a | Entities that are consolidated for accounting purposes but are not within the prudential scope of consolidation (I) | Leverage Ratio (Consolidated Only) |
| C 46.00 | C 46.00.b | Entities that are consolidated for accounting purposes but are not within the prudential scope of consolidation (II) | Leverage Ratio (Consolidated Only) |
| C 46.00 | C 46.00.c | Entities that are consolidated for accounting purposes but are not within the prudential scope of consolidation (III) | Leverage Ratio (Consolidated Only) |

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| * + 1. Structural changes to Existing Tables |

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| TemplateCode | TableCode | Change | Component | ComponentLabel | ComponentCode |
| C 40.00 | C 40.00 | Delete | column | Value with netting rules (Derivatives) taking into account cash collateral | 030 |
| C 40.00 | C 40.00 | Delete | column | Add-on Mark-to-market method (alternative) (Derivatives) | 060 |
| C 40.00 | C 40.00 | Add | column | Capped notional amount | 075 |
| C 40.00 | C 40.00 | Delete | column | Notional amount (same reference name) | 080 |
| C 40.00 | C 40.00 | Add | column | Capped notional amount (same reference name) | 085 |
| C 40.00 | C 40.00 | Delete | column | Notional amount (same reference name and counterparty or CCP) | 090 |
| C 40.00 | C 40.00 | Delete | column | Notional amount (same reference name and bought protection from CCP) | 100 |
| C 40.00 | C 40.00 | Delete | column | Notional amount (same reference name and same or higher maturity) | 110 |
| C 40.00 | C 40.00 | Add | column | Leverage ratio exposure amount hypothetically exempted | 120 |
| C 40.00 | C 40.00 | Delete | row | (memo item) Derecognised fiduciary items according to Article 429(11) of the CRR | 200 |
| C 40.00 | C 40.00 | Add | row | Exposures that can benefit from treatment under Article 113 (6) of the CRR | 250 |
| C 40.00 | C 40.00 | Add | row | Exposures that meet conditions a), b) and c) of Article 429 (14) of the CRR | 260 |
| C 42.00 | C 42.00 | Delete | row | Regulatory adjustments - CET1 - fully phased- in definition | 050 |
| C 42.00 | C 42.00 | Add | row | Asset amount deducted - from CET1 items - fully phased-in definition | 055 |
| C 42.00 | C 42.00 | Delete | row | Regulatory adjustments - CET1 - transitional definition | 060 |
| C 42.00 | C 42.00 | Add | row | Asset amount deducted - from CET1 items - transitional definition | 065 |
| C 42.00 | C 42.00 | Delete | row | Regulatory adjustments - Total own funds - fully phased-in definition | 070 |
| C 42.00 | C 42.00 | Add | row | Asset amount deducted - from own funds items - fully phased-in definition | 075 |
| C 42.00 | C 42.00 | Delete | row | Regulatory adjustments - Total own funds - transitional definition | 080 |
| C 42.00 | C 42.00 | Add | row | Asset amount deducted - from own funds items - transitional definition | 085 |
| C 43.00 | C 43.00.a | Add | row | Exposure amounts resulting from the additional treatment for credit derivatives | 065 |
| C 44.00 | C 44.00 | Delete | row | Accounting framework | 030 |
| C 44.00 | C 44.00 | Delete | row | Reporting calculation method | 050 |
| C 44.00 | C 44.00 | Delete | row | Reporting level | 060 |

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| * + 1. Label Changes |

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| TemplateCode | TableCode | Change | Component | ComponentLabel | ComponentCode |
| C 40.00 | C 40.00 | label | column | Notional amount / nominal value | 070 |
| C 43.00 | C 43.00.c | label | row | Other exposures; of which | 290 |
| C 53.00 | C 53.00.x | label | row | transferable assets representing claims on or guaranteed by central banks and non-central government public sector entities in the domestic currency of the central bank and public sector entity | 135 |
| C 53.00 | C 53.00.x | label | row | transferable assets representing claims on or guaranteed by the Bank for International Settlements, the International Monetary Fund, the Commission and multilateral development banks; | 155 |
| C 53.00 | C 53.00.y | label | row | transferable assets representing claims on or guaranteed by central banks and non-central government public sector entities in the domestic currency of the central bank and public sector entity | 135 |
| C 53.00 | C 53.00.y | label | row | transferable assets representing claims on or guaranteed by the Bank for International Settlements, the International Monetary Fund, the Commission and multilateral development banks; | 155 |

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| * + 1. Timeseries Changes (DataPointIDs Changed) |

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| TemplateCode | TableCode | Detail | Explanation |
| C 06.02 | C 06.02 | C040 | Correction of known error in 2.3 whereby metrics were mixed up between C 06.02 and F 40.01 (so correct list of options were not available to reporters on these tables). |
| C 42.00 | C 42.00 | R020, R040 | Modelling of cells changed to align with existing data items on C 01.00 |

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| * + 1. Modelling Changes (Only DataPointVIDs Changed) |

Mostly simple addition of additional indicative dimension to LCR and NSFR tables indicating that they should now be reported in the currency of the exposure (rather than converted to the primary reporting currency as was previous practice) – modelling of these tables otherwise unchanged.

Some general remodelling of LR tables.

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| TemplateCode | TableCode | Detail |
| C 40.00 | C 40.00 | C040, C050 |
| C 40.00 | C 40.00 | C040, C050 R030, R040, R070, R080, R100, R110, R120, R130, R140, R150, R160, R170, R180, R230 |
| C 41.00 | C 41.00 | C030 |
| C 41.00 | C 41.00 | C030 R010, R020, R030, R040, R050, R060, R070, R080, R090, R100, R110 |
| C 42.00 | C 42.00 | R010, R030 |
| C 43.00 | C 43.00.a | R010, R020, R030, R040, R050, R060, R070 |
| C 43.00 | C 43.00.b | C010, C030 |
| C 43.00 | C 43.00.b | C010, C030 R080, R090, R100, R110, R120, R130, R140, R150, R160, R170, R180, R190, R200, R210, R220, R230, R240, R250, R260, R270, R280, R290, R300, R310, R320 |
| C 43.00 | C 43.00.c | C020, C040 |
| C 51.00 | C 51.00.w | C010, C020, C030, C040 |
| C 51.00 | C 51.00.x | C010, C020, C030, C040 |
| C 52.00 | C 52.00.w | C010, C020, C030, C040 |
| C 52.00 | C 52.00.x | C010, C030, C050, C080, C100 |
| C 52.00 | C 52.00.y | C020, C040, C060, C070, C090, C110, C120 |
| C 52.00 | C 52.00.z | C010, C020, C030, C040, C050 |
| C 53.00 | C 53.00.w | C010, C020 |
| C 53.00 | C 53.00.x | C010, C030, C050 |
| C 53.00 | C 53.00.y | C020, C040, C060 |
| C 54.00 | C 54.00.w | C010, C020, C030, C040 |
| C 60.00 | C 60.00.w | C010, C020, C030, C040, C050, C060, C070, C080, C090, C100, C110, C120, C130, C140, C150 |
| C 60.00 | C 60.00.w | C010, C020, C030, C040, C050, C060, C070, C080, C090, C100, C110, C120, C130, C140, C150 R480 |
| C 60.00 | C 60.00.x | R1000, R1010, R1020, R1030, R1040, R1050, R1060, R1070, R1080, R1090, R1100, R1110, R1120, R1130, R1140, R1150, R1160, R1170, R1180, R1190, R1200, R1210, R1220, R1230, R1240, R1250, R1260, R1270, R1280, R1290, R1300, R1310, R1320, R900, R910, R920, R930, R940, R950, R960, R970, R980, R990 |
| C 61.00 | C 61.00.w | R010, R020, R030 |
| C 61.00 | C 61.00.x | R040, R050, R060, R070, R080, R090, R100, R110, R120, R130, R140, R150, R160, R170, R180, R190, R200, R210, R220, R230, R240, R250 |
| C 66.00 | C 66.00.a | R810 |
| C 66.00 | C 66.00.w | R010, R020, R030, R040, R050, R060, R070, R080, R090, R100, R1000, R1010, R1020, R1040, R1050, R1060, R1070, R1080, R1090, R110, R1100, R1110, R1120, R1130, R1140, R1150, R1160, R1170, R1180, R1190, R120, R1200, R1210, R1220, R1230, R1240, R1250, R1260, R1270, R1280, R1290, R130, R1300, R1310, R1320, R1330, R1340, R1350, R1360, R1370, R1380, R1390, R140, R1400, R1410, R150, R160, R170, R180, R190, R200, R210, R220, R230, R240, R250, R260, R270, R280, R290, R300, R310, R320, R330, R340, R350, R360, R370, R380, R390, R400, R410, R420, R430, R440, R450, R460, R470, R480, R490, R500, R510, R520, R530, R540, R550, R560, R570, R580, R590, R600, R610, R620, R630, R640, R650, R660, R670, R680, R690, R700, R710, R720, R730, R740, R750, R760, R770, R780, R790, R800, R810, R820, R830, R840, R850, R860, R870, R880, R890, R900, R910, R920, R930, R940, R950, R960, R970, R980, R990 |
| C 66.00 | C 66.00.x | R1030, R1420 |
| C 67.00 | C 67.00.w | C060 |
| C 68.00 | C 68.00.w | C010, C020, C030 |
| C 69.00 | C 69.00.w | C020, C040, C060, C080, C100, C120, C140, C160, C180 |
| C 70.00 | C 70.00.w | C010, C020, C030, C040, C050, C060, C070, C080, C090, C100, C110, C120, C130, C140, C150, C160, C170, C180, C190, C200, C210, C220, C230, C240, C250, C260, C270, C280, C290 |
| C 71.00 | C 71.00.w | C080, C090 |

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| * 1. FINREP |
| * + 1. Timeseries Changes (DataPointIDs Changed) |

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| TemplateCode | TableCode | Detail | Explanation |
| F 40.01 | F 40.01 | C150 | Correction of known error in 2.3 whereby metrics were mixed up between C 06.02 and F 40.01 (so correct list of options were not available to reporters on these tables). |

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| * 1. FP |

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| No Changes |

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| * 1. SBP |
| * + 1. Timeseries Changes (DataPointIDs Changed) |

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| TemplateCode | TableCode | Detail |
| C 107.01 | C 107.01.b | R050, R060 |

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| * + 1. Modelling Changes (Only DataPointVIDs Changed) |

Simple addition of additional indicative dimension indicating that values should be reported as monetary values, in the currency of the exposure (rather than the same numeric value as decimals, as per the previous “workaround”).

N.B. 2.4 is NOT applicable for first Benchmarking report, this will not have any effect until 2016 at earliest.

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| TemplateCode | TableCode | Detail |
| C 106.00 | C 106.00 | C070 |
| C 107.02 | C 107.02 | C020, C030 |
| C 108.00 | C 108.00 | C020 |
| C 109.03 | C 109.03 | C020 |
| C 110.03 | C 110.03 | C020 |

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| 1. Domains   No changes |
| 1. Dimensions |
| * + 1. New |

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| DimensionCode | DimensionLabel | IsTyped |
| SLC | Specific liquidity requirement of the collateral received | No |
| SLG | Specific liquidity requirement of the collateral given | No |

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| 1. Metrics |
| * + 1. New |

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| MemberCode | MemberLabel |
| md421 | Daily change in portfolio valuation (flow) |
| mi419 | Capped notional amount |
| mi420 | Market value |
| mi422 | Leverage ratio exposure amount hypothetically exempted |
| mi423 | Amounts deducted with fully phased-in definition |
| mi424 | Amounts deducted including transitional provisions |
| mi425 | Add-on amount for difference between transaction legs |
| mi426 | Add-on amount for floor adjustment |
| mi427 | Value of exempted leg of client-cleared trade exposures |
| mi428 | Current replacement cost |
| mi429 | Amount of eligible cash variation margin offset against derivatives market values |
| mi430 | Potential future exposure value |
| mi431 | Orignal exposure value |
| mi432 | Amount of eligible purchased credit derivatives offset against written credit derivatives |
| mi433 | Liquidity coverage market value |
| mi435 | Liquidity coverage weighted amount |
| mi436 | Liquidity coverage cash value |
| mi437 | Liquidity coverage market value of collateral given |
| mi438 | Liquidity coverage weighted amount of collateral given |
| mi439 | Liquidity coverage market value of collateral received |
| mi440 | Liquidity coverage weighted amount of collateral received |
| mi441 | Amount of reduction for inflows |
| mi442 | Excess liquid assets amount |
| mi443 | Liquidity coverage weighted amount adjusted before cap |
| mi444 | Outflows for adjustment of Liquidity coverage weighted amount |
| mi445 | Inflows for adjustment of Liquidity coverage weighted amount |
| mi446 | Liquidity coverage weighted amount adjusted after cap |
| mi447 | Amount of Pilar 2 requirement |
| mi448 | Alternative leverage ratio exposure value. Add-on amount |
| mi449 | Alternative leverage ratio exposure value. Add-on amount assuming no netting or other credit risk mitigation |
| pi418 | Liquidity coverage ratio percentage |
| pi434 | Liquidity coverage applicable weight |

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| * + 1. Modified |

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| MemberCode | MemberLabel | OldLabel |
| ei364 | Accounting consolidation code (IFRS Group) | Accounting consolidation code |
| ei365 | Accounting consolidation code (CRR Group) | Scope of data code (level of consolidation) |
| mi265 | Leverage ratio exposure value | LR Exposure Value |
| mi272 | Carrying amount assuming no netting or other credit risk mitigation | Accounting value assuming no netting or other CRM |
| mi58 | Amount fully phased-in definition | Amount before transitional provisions |
| pi270 | Leverage Ratio - Tier 1 fully phased-in definition | Leverage Ratio - Tier1 fully phased-in definition |
| pi271 | Leverage Ratio - Tier 1 transitional definition | Leverage Ratio - Tier1 transitional definition |

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| 1. Explicit Domain Members |
| * + 1. New |

|  |  |  |  |
| --- | --- | --- | --- |
| DomainCode | DomainLabel | MemberXbrlCode | MemberLabel |
| AP | Approach | eba\_AP:x100 | Leverage ratio exempted exposures |
| AP | Approach | eba\_AP:x101 | Leverage ratio adjustments of accounting entries. Fiduciary assets |
| AP | Approach | eba\_AP:x102 | Leverage ratio add-on mark-to-market method |
| AP | Approach | eba\_AP:x103 | Leverage ratio adjustments of accounting entries. Reverse of derecognition of assets given as derivatives collateral |
| AP | Approach | eba\_AP:x104 | Leverage ratio credit derivatives same reference name |
| AP | Approach | eba\_AP:x105 | Net leverage ratio exposure amounts resulting from the additional treatment for credit derivatives |
| AP | Approach | eba\_AP:x106 | Leverage ratio replacement cost |
| AP | Approach | eba\_AP:x107 | Leverage ratio original exposure method |
| AP | Approach | eba\_AP:x108 | Leverage ratio adjustments of accounting entries.Secured financial transactions sales accounting |
| AP | Approach | eba\_AP:x96 | Leverage ratio add-on for counterparty credit risk. |
| AP | Approach | eba\_AP:x97 | Leverage ratio add-on for counterparty credit risk. Financial collateral simple method |
| AP | Approach | eba\_AP:x98 | Leverage ratio adjustments of accounting entries. Receivables for eligible cash variation margin provided in derivatives transactions |
| AP | Approach | eba\_AP:x99 | Leverage ratio adjusted notional exposures for written credit derivatives |
| CQ | Credit quality | eba\_CQ:x21 | CQS 2 / CQS 3 |
| CQ | Credit quality | eba\_CQ:x22 | CQS 3-5 |
| CS | Contingent scenario | eba\_CS:x10 | Transfer restrictions or denomination in non-convertible currencies |
| CS | Contingent scenario | eba\_CS:x11 | Unwind mechanism collateral 30 days |
| CS | Contingent scenario | eba\_CS:x12 | Recognisable domestic and foreign currency assets |
| CS | Contingent scenario | eba\_CS:x13 | Protected by Member State government, promotional lender |
| CS | Contingent scenario | eba\_CS:x14 | Inclusion of Level 2A assets recognised as Level 1 |
| CS | Contingent scenario | eba\_CS:x15 | Non-interest bearing assets |
| CS | Contingent scenario | eba\_CS:x16 | Without preferential treatment |
| CS | Contingent scenario | eba\_CS:x8 | Deterioration of own credit quality by 3 notches |
| CS | Contingent scenario | eba\_CS:x9 | Excess of funding |
| CT | Counterparty | eba\_CT:x37 | Counterparties other than retail and financial customers |
| CT | Counterparty | eba\_CT:x40 | Member State central or regional government |
| CT | Counterparty | eba\_CT:x573 | Financial customers and central banks |
| CT | Counterparty | eba\_CT:x574 | Credit institutions, multilateral development banks and PSEs |
| CT | Counterparty | eba\_CT:x575 | Central governments, multilateral development banks, public sector entities |
| CT | Counterparty | eba\_CT:x576 | Counterparty is central government, public sector entity <= RW20%, multi lateral development bank |
| CT | Counterparty | eba\_CT:x577 | Counterparties other than central banks, central government, public sector entity <= RW20%, multi lateral development bank |
| CT | Counterparty | eba\_CT:x578 | Central governments, central banks, multilateral development banks and public sector entities |
| CT | Counterparty | eba\_CT:x579 | Regulated institutions other than credit institutions |
| CT | Counterparty | eba\_CT:x580 | Central governments or central banks, regional governments and local authorities and PSE |
| CT | Counterparty | eba\_CT:x581 | Financial customers other than central banks |
| CT | Counterparty | eba\_CT:x582 | Non-financial customers other than retail, non-financial corporations, central governments, MDBs, PSEs |
| LQ | Liquidity | eba\_LQ:x104 | Alternative liquidity approaches |
| LQ | Liquidity | eba\_LQ:x105 | Other liquid assets |
| LQ | Liquidity | eba\_LQ:x106 | Level 1 assets |
| LQ | Liquidity | eba\_LQ:x107 | Level 2A |
| LQ | Liquidity | eba\_LQ:x108 | Level 2B |
| LQ | Liquidity | eba\_LQ:x109 | Level 1 where underlying is coins/banknotes and/or central bank exposure |
| LQ | Liquidity | eba\_LQ:x110 | Level 1 where underlying is Level 1 assets excluding extremely high quality covered bonds |
| LQ | Liquidity | eba\_LQ:x111 | Operational deposits |
| LQ | Liquidity | eba\_LQ:x112 | Level 1 extremely high quality covered bonds |
| LQ | Liquidity | eba\_LQ:x113 | Underlying is legally obliged to be extremely high quality covered bonds |
| LQ | Liquidity | eba\_LQ:x114 | Underlying is legally obliged to be Level 1 assets excluding extremely high quality covered bonds |
| LQ | Liquidity | eba\_LQ:x115 | Underlying is legally obliged to be Level 2A assets |
| LQ | Liquidity | eba\_LQ:x116 | Underlying is legally obliged to be Level 2B assets |
| LQ | Liquidity | eba\_LQ:x117 | Underlying has no legal obligation |
| LQ | Liquidity | eba\_LQ:x118 | Net liquidity outflows due to close out of the hedge |
| LQ | Liquidity | eba\_LQ:x119 | Net liquidity inflows due to close out of the hedge |
| LQ | Liquidity | eba\_LQ:x120 | Sponsored guaranteed bank assets subject to grandfathering |
| LQ | Liquidity | eba\_LQ:x121 | Sponsored impaired asset management agencies subject to transitional provision |
| LQ | Liquidity | eba\_LQ:x122 | Backed by residential loans subject to transitional provision |
| LQ | Liquidity | eba\_LQ:x123 | Liquid asset excluded due to currency reasons |
| LQ | Liquidity | eba\_LQ:x124 | Liquid asset excluded for operational reasons (and not reported as excluded for currency reasons) |
| LQ | Liquidity | eba\_LQ:x125 | Level 1 Non-interest bearing assets (held by credit institutions for religious reasons) |
| LQ | Liquidity | eba\_LQ:x126 | Level 2A Non-interest bearing assets (held by credit institutions for religious reasons) |
| LQ | Liquidity | eba\_LQ:x127 | Underlying is corporate debt securities (CQS 2/3), shares (major stock index) or non-interest bearing assets (held by credit institutions for religious reasons) (CQS 3-5) |
| LQ | Liquidity | eba\_LQ:x128 | Corporate debt securities (CQS 2/3) or shares (major stock index) |
| LQ | Liquidity | eba\_LQ:x129 | Additional outflows |
| LQ | Liquidity | eba\_LQ:x130 | Other products and services |
| LQ | Liquidity | eba\_LQ:x131 | Stable deposits |
| LQ | Liquidity | eba\_LQ:x132 | Third countries |
| LQ | Liquidity | eba\_LQ:x133 | Payout has been agreed in the following 30 days |
| LQ | Liquidity | eba\_LQ:x134 | Subject to higher outflows (category 1) |
| LQ | Liquidity | eba\_LQ:x135 | Subject to higher outflows (category 2) |
| LQ | Liquidity | eba\_LQ:x136 | Derogated stable deposits |
| LQ | Liquidity | eba\_LQ:x137 | Securities maturing within 30 days |
| LQ | Liquidity | eba\_LQ:x138 | Corresponding to principal repayment, not corresponding to outflows in accordance with promotional loan commitments |
| LQ | Liquidity | eba\_LQ:x139 | Not corresponding to principal repayment |
| LQ | Liquidity | eba\_LQ:x140 | Inflows corresponding to outflows in accordance with promotional loan commitments |
| LQ | Liquidity | eba\_LQ:x141 | Margin loans made against non liquid assets |
| LQ | Liquidity | eba\_LQ:x142 | Interdependent inflows |
| LQ | Liquidity | eba\_LQ:x143 | FX inflows |
| LQ | Liquidity | eba\_LQ:x144 | All types of collateral |
| LQ | Liquidity | eba\_LQ:x145 | Received undrawn credit or liquidity facilities |
| LQ | Liquidity | eba\_LQ:x146 | Contract allows the credit institution to withdraw and request payment within 30 days |
| LQ | Liquidity | eba\_LQ:x147 | Inflows from instruments not recognized as liquid assets |
| LQ | Liquidity | eba\_LQ:x148 | Not treated as liquid assets for the depositing institution |
| LQ | Liquidity | eba\_LQ:x149 | Treated as liquid assets for the depositing institution |
| LQ | Liquidity | eba\_LQ:x150 | Non-operational deposits |
| LQ | Liquidity | eba\_LQ:x151 | Correspondent banking and provisions of prime brokerage deposits |
| LQ | Liquidity | eba\_LQ:x152 | Other than correspondent banking and provisions of prime brokerage deposits |
| LQ | Liquidity | eba\_LQ:x153 | Collateral posted for derivatives |
| LQ | Liquidity | eba\_LQ:x154 | Level 1 excluding extremely high quality covered bonds |
| LQ | Liquidity | eba\_LQ:x155 | Other than Level 1 assets |
| LQ | Liquidity | eba\_LQ:x156 | hlba |
| LQ | Liquidity | eba\_LQ:x157 | amao |
| LQ | Liquidity | eba\_LQ:x158 | Inflows from the release of balances held in segregated accounts |
| LQ | Liquidity | eba\_LQ:x159 | All other inflows in line with Art. 32(2)(a) of Commission delegated regulation 2015/61 not captured anywhere else |
| LQ | Liquidity | eba\_LQ:x160 | Short positions covered by collateralised secured financing transactions |
| LQ | Liquidity | eba\_LQ:x161 | Short positions not covered by collateralised secured financing transactions |
| LQ | Liquidity | eba\_LQ:x162 | Callable excess collateral |
| LQ | Liquidity | eba\_LQ:x163 | Due collateral |
| LQ | Liquidity | eba\_LQ:x164 | Liquid asset collateral exchangable for non-liquid asset collateral |
| LQ | Liquidity | eba\_LQ:x165 | Financing facility |
| LQ | Liquidity | eba\_LQ:x166 | Financing instrument |
| LQ | Liquidity | eba\_LQ:x167 | Assets borrowed on an unsecured basis |
| LQ | Liquidity | eba\_LQ:x168 | Internal netting of client´s positions |
| LQ | Liquidity | eba\_LQ:x169 | For retail customers |
| LQ | Liquidity | eba\_LQ:x170 | For non-financial customers |
| LQ | Liquidity | eba\_LQ:x171 | Personal investment companies |
| LQ | Liquidity | eba\_LQ:x172 | Other off-balance sheet and contingent funding obligations |
| LQ | Liquidity | eba\_LQ:x173 | Undrawn loans and advances to wholesale counterparties |
| LQ | Liquidity | eba\_LQ:x174 | Mortgages that have been agreed but not yet drawn down |
| LQ | Liquidity | eba\_LQ:x175 | Credit cards |
| LQ | Liquidity | eba\_LQ:x176 | Overdrafts |
| LQ | Liquidity | eba\_LQ:x177 | Planned outflows related to renewal or extension of new loans |
| LQ | Liquidity | eba\_LQ:x178 | Planned derivatives payables |
| LQ | Liquidity | eba\_LQ:x179 | Operating expenses |
| LQ | Liquidity | eba\_LQ:x180 | Debt securities if not treated as retail deposits |
| LQ | Liquidity | eba\_LQ:x181 | Retail bonds |
| LQ | Liquidity | eba\_LQ:x182 | Exempted deposits |
| LQ | Liquidity | eba\_LQ:x183 | Not assessed deposits |
| LQ | Liquidity | eba\_LQ:x184 | FX outflows |
| LQ | Liquidity | eba\_LQ:x185 | Difference between total weighted inflows and total weighted outflows arising from third countries |
| LQ | Liquidity | eba\_LQ:x186 | Excess inflows from a related specialised credit institution |
| LQ | Liquidity | eba\_LQ:x187 | Collateral swaps |
| LQ | Liquidity | eba\_LQ:x188 | Subject to 75% cap on inflows |
| LQ | Liquidity | eba\_LQ:x189 | Subject to 90% cap on inflows |
| LQ | Liquidity | eba\_LQ:x190 | Exempted from the cap on inflows |
| LQ | Liquidity | eba\_LQ:x191 | Deposits treated as liquid assets |
| LQ | Liquidity | eba\_LQ:x192 | Subject to higher outflows |
| LQ | Liquidity | eba\_LQ:x193 | Outflows from other liabilities |
| LQ | Liquidity | eba\_LQ:x194 | Other deposits |
| LQ | Liquidity | eba\_LQ:x195 | Level 2 assets |
| LQ | Liquidity | eba\_LQ:x196 | All liquid assets |
| LQ | Liquidity | eba\_LQ:x197 | Considered liquid assets for the depositing institution |
| LQ | Liquidity | eba\_LQ:x198 | Asset backed securities with residential underlying |
| LQ | Liquidity | eba\_LQ:x199 | Asset backed securities with auto underlying |
| LQ | Liquidity | eba\_LQ:x200 | Asset backed securities with commercial, individuals or Member State as underlying |
| LQ | Liquidity | eba\_LQ:x201 | Residential or auto asset backed securities |
| LQ | Liquidity | eba\_LQ:x202 | Derivatives expected to be payables. Net by counterparty subject to the existence of bilateral netting agreements |
| LQ | Liquidity | eba\_LQ:x203 | Collateral is asset backed securities (residential or auto) |
| LQ | Liquidity | eba\_LQ:x204 | Collateral is covered bonds |
| LQ | Liquidity | eba\_LQ:x205 | Collateral is asset backed securities (individuals or commercial (excluding commercial real estate)) |
| LQ | Liquidity | eba\_LQ:x206 | Level 1 assets excluding extremely high quality covered bonds |
| LQ | Liquidity | eba\_LQ:x207 | Operational deposits. Symmetrical inflow rate can be established |
| LQ | Liquidity | eba\_LQ:x208 | Operational deposits. Symmetrical inflow rate can not be established |
| LQ | Liquidity | eba\_LQ:x209 | Derivatives expected to be receivables. Net by counterparty subject to the existence of bilateral netting agreements and net of collateral to be received provided that it qualifies as a liquid asset. |
| LQ | Liquidity | eba\_LQ:x210 | Received undrawn credit or liquidity facilities. Where competent authority has granted permission to apply a preferential inflow rate |
| LQ | Liquidity | eba\_LQ:x211 | Collateral is other than covered bonds or asset backed securities (residential, auto, individuals, or commerical excluding commercial real estate) |
| LQ | Liquidity | eba\_LQ:x212 | Neither margin loan made against non liquid assets, nor collateral is non-liquid equity |
| LQ | Liquidity | eba\_LQ:x213 | Collateral is non-liquid equity |
| LQ | Liquidity | eba\_LQ:x214 | Received undrawn credit or liquidity facilities. Where competent authority has not granted permission to apply a preferential inflow rate |
| LQ | Liquidity | eba\_LQ:x215 | Other than operating expenses, debt securities if not treated as retail deposits |
| LQ | Liquidity | eba\_LQ:x216 | Securities financing transaction monitoring |
| MC | Main category | eba\_MC:x384 | On balance sheet items |
| MC | Main category | eba\_MC:x615 | All inflows |
| MC | Main category | eba\_MC:x616 | Inflows from unsecured transactions/deposits |
| MC | Main category | eba\_MC:x617 | Secured Lending and capital market-driven transactions |
| MC | Main category | eba\_MC:x618 | Outflows from unsecured transactions/deposits |
| MC | Main category | eba\_MC:x619 | Collateral received, collateral given |
| MC | Main category | eba\_MC:x620 | Liquidity buffer |
| MC | Main category | eba\_MC:x621 | Net Liquidity Outflow |
| MC | Main category | eba\_MC:x622 | Regulatory adjustments. Value of an asset |
| MC | Main category | eba\_MC:x623 | Leverage Ratio exposure full phased-in definition of Tier 1 |
| MC | Main category | eba\_MC:x624 | Leverage Ratio exposure transitional definition of Tier 1 |
| MC | Main category | eba\_MC:x625 | On balance sheet items, Off balance sheet items |
| MC | Main category | eba\_MC:x626 | Leverage Ratio |
| MC | Main category | eba\_MC:x627 | All outflows |
| MC | Main category | eba\_MC:x628 | Liquidity coverage ratio |
| MC | Main category | eba\_MC:x629 | Pillar 2 requirement |
| MC | Main category | eba\_MC:x630 | Excess inflows |
| MC | Main category | eba\_MC:x631 | Non cash assets |
| MC | Main category | eba\_MC:x632 | Not subject to close out clause |
| MC | Main category | eba\_MC:x633 | Subject to close out clause |
| PU | Purpose | eba\_PU:x12 | Other than promotional funding |
| PU | Purpose | eba\_PU:x33 | Collateral is used to cover short positions |
| PU | Purpose | eba\_PU:x34 | Collateral is NOT used to cover short positions |
| PU | Purpose | eba\_PU:x35 | Maintained for clearing, custody, cash management or other comparable services |
| PU | Purpose | eba\_PU:x36 | Maintained to obtain cash clearing and central credit institution services within a network |
| PU | Purpose | eba\_PU:x37 | Purchasing assets other than securities from non-financial customers |
| PU | Purpose | eba\_PU:x38 | Not for purchasing assets other than securities from non-financial customers |
| RP | Related parties/Relationships | eba\_RP:x26 | Institutional protection scheme or cooperative network |
| RP | Related parties/Relationships | eba\_RP:x27 | Intra-group or institutional protection scheme |
| RP | Related parties/Relationships | eba\_RP:x28 | Established relationships |
| RP | Related parties/Relationships | eba\_RP:x29 | Institution acts as an agent |
| RP | Related parties/Relationships | eba\_RP:x30 | Institution is a clearing member of a qualifying central credit counterparty and not obligated to reimburse for any losses |
| RP | Related parties/Relationships | eba\_RP:x31 | Institution does not act as an agent |
| TA | Type of activity | eba\_TA:x42 | Transfer of on-balance sheet items |
| TI | Time interval | eba\_TI:x122 | < 30 days |

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| * + 1. Modified |

| DomainCode | DomainLabel | MemberXbrlCode | MemberLabel | OldLabel |
| --- | --- | --- | --- | --- |
| AP | Approach | eba\_AP:x70 | Financial collateral simple method. | Financial collateral method |
| MC | Main category | eba\_MC:x116 | Derivatives. Credit. Protection sold. Not subject to close out clause | Derivatives. Credit. Protection sold. Not subject to clause out clause |
| MC | Main category | eba\_MC:x117 | Derivatives. Credit. Protection sold. Subject to close out clause | Derivatives. Credit. Protection sold. Subject to clause out clause |
| MC | Main category | eba\_MC:x348 | Covered by an eligible master netting agreement | Master netting agreement eligible under art 201 CRR |
| MC | Main category | eba\_MC:x349 | Non Qualifying Revolving. Unconditionally cancellable commitments | Non Qualifying Revolving. UCC |
| MC | Main category | eba\_MC:x350 | Not covered by an eligible master netting agreement | Not covered by a master netting agreement eligible under art 201 CRR |
| MC | Main category | eba\_MC:x356 | Unconditionally cancellable commitments | UCC |
| MC | Main category | eba\_MC:x359 | Other than Unconditionally cancellable commitments | Other than UCC |
| MC | Main category | eba\_MC:x388 | Qualifying revolving. Unconditionally cancellable commitments. Credit cards | Qualifying revolving. UCC. Credit cards |
| PC | Percentages | eba\_PC:x57 | >0% and <= 12% | RW\_ > 0 and <= 12% |
| PC | Percentages | eba\_PC:x58 | >100% and <=425% | RW\_> 100 and <= 425% |
| PC | Percentages | eba\_PC:x59 | >12% and <=20% | RW\_> 12 and <= 20% |
| PC | Percentages | eba\_PC:x61 | >425% and <=1250% | RW\_> 425 and <= 1250% |
| PC | Percentages | eba\_PC:x62 | >50% and <=75% | RW\_> 50 and <= 75% |
| PC | Percentages | eba\_PC:x63 | >75% and <=100% | RW\_> 75 and <= 100% |

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| 1. Validation Rules |
| * + 1. New Rules |

Note a set of “new” rules for Asset Encumbrance that are not implemented at the XBRL taxonomy level (which is unchanged for AE), but provided for information.

Identity rules are not explicitly implemented as XBRL formulae, since they simply indicate two cells that are represented by the same data fact at the XBRL level, for which only one value may be reported according to the EBA filing rules.

|  |  |  |  |
| --- | --- | --- | --- |
| Rule | Severity | Implemented In XBRL | Covered By Filing Rules |
| v0061\_h | Non-blocking | N |  |
| v4230\_h | Non-blocking | N |  |
| v4362\_s | Non-blocking | N |  |
| v4363\_s | Non-blocking | N |  |
| v4364\_s | Non-blocking | N |  |
| v4365\_s | Non-blocking | N |  |
| v4366\_s | Non-blocking | N |  |
| v4367\_s | Non-blocking | N |  |
| v4368\_s | Non-blocking | N |  |
| v4369\_s | Non-blocking | N |  |
| v4370\_s | Non-blocking | N |  |
| v4371\_s | Non-blocking | N |  |
| v4372\_s | Non-blocking | N |  |
| v4373\_s | Non-blocking | N |  |
| v4374\_s | Non-blocking | N |  |
| v4375\_s | Non-blocking | N |  |
| v4376\_s | Non-blocking | N |  |
| v4377\_s | Non-blocking | N |  |
| v4378\_s | Non-blocking | N |  |
| v4379\_s | Non-blocking | N |  |
| v4380\_s | Non-blocking | N |  |
| v4381\_s | Non-blocking | N |  |
| v4382\_s | Non-blocking | N |  |
| v4383\_s | Non-blocking | N |  |
| v4384\_s | Non-blocking | N |  |
| v4385\_s | Non-blocking | N |  |
| v4386\_s | Non-blocking | N |  |
| v4387\_s | Non-blocking | N |  |
| v4388\_s | Non-blocking | N |  |
| v4389\_s | Non-blocking | N |  |
| v4442\_c | Blocking | Y |  |
| v4443\_m | Blocking | Y |  |
| v4444\_m | Blocking | Y |  |
| v4445\_m | Blocking | Y |  |
| v4446\_m | Blocking | Y |  |
| v4447\_m | Blocking | Y |  |
| v4448\_m | Blocking | Y |  |
| v4449\_s | Blocking | Y |  |
| v4450\_s | Blocking | Y |  |
| v4451\_s | Blocking | Y |  |
| v4452\_s | Blocking | Y |  |
| v4453\_s | Blocking | Y |  |
| v4454\_s | Blocking | Y |  |
| v4455\_s | Blocking | Y |  |
| v4456\_m | Blocking | Y |  |
| v4457\_m | Blocking | Y |  |
| v4458\_m | Blocking | Y |  |
| v4459\_m | Blocking | Y |  |
| v4460\_m | Blocking | Y |  |
| v4461\_m | Non-blocking | Y |  |
| v4462\_m | Blocking | Y |  |
| v4463\_m | Blocking | Y |  |
| v4464\_m | Blocking | Y |  |
| v4465\_m | Blocking | Y |  |
| v4466\_m | Blocking | Y |  |
| v4467\_m | Blocking | Y |  |
| v4468\_m | Blocking | Y |  |
| v4469\_s | Blocking | Y |  |
| v4470\_m | Blocking | Y |  |
| v4471\_m | Blocking | Y |  |
| v4472\_m | Blocking | Y |  |
| v4473\_m | Non-blocking | Y |  |
| v4474\_m | Non-blocking | Y |  |
| v4475\_m | Non-blocking | Y |  |
| v4476\_m | Non-blocking | Y |  |
| v4477\_m | Non-blocking | Y |  |
| v4478\_m | Non-blocking | Y |  |
| v4479\_m | Non-blocking | Y |  |
| v4481\_m | Non-blocking | Y |  |
| v4482\_m | Non-blocking | Y |  |
| v4483\_m | Non-blocking | Y |  |
| v4484\_m | Non-blocking | Y |  |
| v4485\_m | Non-blocking | Y |  |
| v4486\_m | Non-blocking | Y |  |
| v4487\_m | Non-blocking | Y |  |
| v4488\_m | Non-blocking | Y |  |
| v4489\_m | Non-blocking | Y |  |
| v4490\_m | Non-blocking | Y |  |
| v4491\_m | Non-blocking | Y |  |
| v4492\_m | Non-blocking | Y |  |
| v4493\_m | Non-blocking | Y |  |
| v4494\_m | Non-blocking | Y |  |
| v4495\_m | Non-blocking | Y |  |
| v4496\_m | Non-blocking | Y |  |
| v4497\_m | Non-blocking | Y |  |
| v4498\_m | Non-blocking | Y |  |
| v4499\_m | Non-blocking | Y |  |
| v4500\_m | Non-blocking | Y |  |
| v4501\_m | Non-blocking | Y |  |
| v4502\_m | Non-blocking | Y |  |
| v4503\_m | Non-blocking | Y |  |
| v4504\_m | Non-blocking | Y |  |
| v4505\_m | Non-blocking | Y |  |
| v4506\_m | Non-blocking | Y |  |
| v4507\_m | Non-blocking | Y |  |
| v4508\_m | Non-blocking | Y |  |
| v4509\_m | Non-blocking | Y |  |
| v4510\_m | Non-blocking | Y |  |
| v4511\_m | Non-blocking | Y |  |
| v4512\_m | Non-blocking | Y |  |
| v4513\_m | Non-blocking | Y |  |
| v4514\_m | Non-blocking | Y |  |
| v4515\_m | Non-blocking | Y |  |
| v4516\_m | Non-blocking | Y |  |
| v4517\_m | Non-blocking | Y |  |
| v4518\_m | Non-blocking | Y |  |
| v4519\_m | Non-blocking | Y |  |
| v4520\_m | Non-blocking | Y |  |
| v4521\_m | Non-blocking | Y |  |
| v4522\_m | Non-blocking | Y |  |
| v4523\_m | Non-blocking | Y |  |
| v4524\_m | Non-blocking | Y |  |
| v4525\_m | Non-blocking | Y |  |
| v4526\_m | Non-blocking | Y |  |
| v4527\_m | Non-blocking | Y |  |
| v4528\_m | Non-blocking | Y |  |
| v4529\_m | Non-blocking | Y |  |
| v4530\_m | Non-blocking | Y |  |
| v4531\_m | Non-blocking | Y |  |
| v4532\_m | Non-blocking | Y |  |
| v4533\_m | Non-blocking | Y |  |
| v4534\_m | Non-blocking | Y |  |
| v4535\_m | Non-blocking | Y |  |
| v4536\_m | Non-blocking | Y |  |
| v4537\_m | Non-blocking | Y |  |
| v4538\_m | Non-blocking | Y |  |
| v4539\_m | Non-blocking | Y |  |
| v4540\_m | Non-blocking | Y |  |
| v4541\_m | Non-blocking | Y |  |
| v4542\_m | Non-blocking | Y |  |
| v4543\_m | Non-blocking | Y |  |
| v4544\_m | Non-blocking | Y |  |
| v4545\_m | Non-blocking | Y |  |
| v4546\_m | Non-blocking | Y |  |
| v4547\_m | Non-blocking | Y |  |
| v4548\_m | Non-blocking | Y |  |
| v4549\_m | Non-blocking | Y |  |
| v4550\_m | Non-blocking | Y |  |
| v4551\_m | Non-blocking | Y |  |
| v4552\_m | Non-blocking | Y |  |
| v4553\_m | Non-blocking | Y |  |
| v4554\_m | Non-blocking | Y |  |
| v4555\_m | Non-blocking | Y |  |
| v4556\_m | Non-blocking | Y |  |
| v4557\_m | Non-blocking | Y |  |
| v4558\_m | Non-blocking | Y |  |
| v4559\_m | Non-blocking | Y |  |
| v4560\_m | Non-blocking | Y |  |
| v4561\_m | Non-blocking | Y |  |
| v4562\_m | Non-blocking | Y |  |
| v4563\_m | Non-blocking | Y |  |
| v4564\_m | Non-blocking | Y |  |
| v4565\_m | Non-blocking | Y |  |
| v4566\_m | Non-blocking | Y |  |
| v4567\_m | Non-blocking | Y |  |
| v4568\_m | Non-blocking | Y |  |
| v4569\_m | Non-blocking | Y |  |
| v4570\_m | Non-blocking | Y |  |
| v4571\_m | Non-blocking | Y |  |
| v4572\_m | Non-blocking | Y |  |
| v4573\_m | Non-blocking | Y |  |
| v4574\_m | Non-blocking | Y |  |
| v4575\_m | Non-blocking | Y |  |
| v4576\_i | Blocking | N | Y |
| v4577\_i | Blocking | N | Y |
| v4578\_i | Blocking | N | Y |
| v4579\_i | Non-blocking | N | Y |
| v4580\_i | Blocking | N | Y |
| v4581\_i | Blocking | N | Y |
| v4582\_i | Blocking | N | Y |
| v4583\_i | Blocking | N | Y |
| v4584\_i | Blocking | N | Y |
| v4585\_i | Blocking | N | Y |
| v4586\_i | Blocking | N | Y |
| v4587\_i | Blocking | N | Y |
| v4588\_i | Blocking | N | Y |
| v4589\_i | Blocking | N | Y |
| v4590\_i | Blocking | N | Y |
| v4591\_i | Blocking | N | Y |
| v4592\_i | Blocking | N | Y |
| v4593\_i | Blocking | N | Y |
| v4594\_i | Blocking | N | Y |
| v4595\_i | Blocking | N | Y |
| v4596\_i | Blocking | N | Y |
| v4597\_i | Blocking | N | Y |
| v4598\_i | Blocking | N | Y |
| v4599\_i | Blocking | N | Y |
| v4600\_i | Blocking | N | Y |
| v4601\_i | Blocking | N | Y |
| v4602\_i | Blocking | N | Y |
| v4603\_i | Blocking | N | Y |
| v4604\_i | Blocking | N | Y |
| v4605\_i | Blocking | N | Y |
| v4606\_i | Blocking | N | Y |
| v4607\_i | Blocking | N | Y |
| v4608\_i | Blocking | N | Y |
| v4609\_i | Blocking | N | Y |
| v4610\_i | Blocking | N | Y |
| v4611\_i | Blocking | N | Y |
| v4612\_m | Non-blocking | Y |  |
| v4613\_m | Non-blocking | Y |  |
| v4614\_m | Non-blocking | Y |  |
| v4615\_m | Non-blocking | Y |  |
| v4616\_m | Non-blocking | Y |  |
| v4617\_m | Non-blocking | Y |  |
| v4618\_m | Non-blocking | Y |  |
| v4620\_m | Non-blocking | Y |  |
| v4621\_m | Non-blocking | Y |  |
| v4622\_m | Non-blocking | Y |  |
| v4623\_m | Non-blocking | Y |  |
| v4624\_m | Non-blocking | Y |  |
| v4625\_m | Non-blocking | Y |  |
| v4626\_m | Non-blocking | Y |  |
| v4627\_m | Non-blocking | Y |  |
| v4628\_m | Non-blocking | Y |  |
| v4629\_m | Non-blocking | Y |  |
| v4630\_m | Non-blocking | Y |  |
| v4631\_m | Non-blocking | Y |  |
| v4632\_m | Non-blocking | Y |  |
| v4633\_m | Non-blocking | Y |  |
| v4634\_m | Non-blocking | Y |  |
| v4635\_m | Non-blocking | Y |  |
| v4636\_m | Non-blocking | Y |  |
| v4637\_m | Non-blocking | Y |  |
| v4638\_m | Non-blocking | Y |  |
| v4639\_m | Non-blocking | Y |  |
| v4640\_m | Non-blocking | Y |  |
| v4641\_m | Non-blocking | Y |  |
| v4642\_m | Non-blocking | Y |  |
| v4643\_m | Non-blocking | Y |  |
| v4644\_m | Non-blocking | Y |  |
| v4645\_m | Non-blocking | Y |  |
| v4646\_m | Non-blocking | Y |  |
| v4647\_m | Non-blocking | Y |  |
| v4648\_m | Non-blocking | Y |  |
| v4649\_m | Non-blocking | Y |  |
| v4650\_m | Non-blocking | Y |  |
| v4651\_m | Non-blocking | Y |  |
| v4652\_m | Non-blocking | Y |  |
| v4653\_m | Non-blocking | Y |  |
| v4654\_m | Non-blocking | Y |  |
| v4655\_m | Non-blocking | Y |  |
| v4656\_m | Non-blocking | Y |  |
| v4657\_m | Non-blocking | Y |  |
| v4658\_m | Non-blocking | Y |  |
| v4659\_m | Non-blocking | Y |  |
| v4660\_m | Non-blocking | Y |  |
| v4661\_m | Non-blocking | Y |  |
| v4662\_m | Non-blocking | Y |  |
| v4663\_m | Non-blocking | Y |  |
| v4664\_m | Non-blocking | Y |  |
| v4665\_m | Non-blocking | Y |  |
| v4666\_m | Non-blocking | Y |  |
| v4667\_m | Non-blocking | Y |  |
| v4668\_m | Non-blocking | Y |  |
| v4669\_m | Non-blocking | Y |  |
| v4670\_m | Non-blocking | Y |  |
| v4671\_m | Non-blocking | Y |  |
| v4672\_m | Non-blocking | Y |  |
| v4673\_m | Non-blocking | Y |  |
| v4674\_m | Non-blocking | Y |  |
| v4675\_m | Non-blocking | Y |  |
| v4676\_m | Non-blocking | Y |  |
| v4677\_m | Non-blocking | Y |  |
| v4678\_m | Non-blocking | Y |  |
| v4679\_m | Non-blocking | Y |  |
| v4680\_m | Non-blocking | Y |  |
| v4681\_m | Non-blocking | Y |  |
| v4682\_m | Non-blocking | Y |  |
| v4683\_m | Non-blocking | Y |  |
| v4684\_m | Non-blocking | Y |  |
| v4685\_m | Non-blocking | Y |  |
| v4686\_m | Non-blocking | Y |  |
| v4687\_m | Non-blocking | Y |  |
| v4688\_m | Non-blocking | Y |  |
| v4689\_m | Non-blocking | Y |  |
| v4690\_m | Non-blocking | Y |  |
| v4691\_m | Non-blocking | Y |  |
| v4692\_m | Non-blocking | Y |  |
| v4693\_m | Non-blocking | Y |  |
| v4694\_m | Non-blocking | Y |  |
| v4695\_m | Non-blocking | Y |  |
| v4696\_m | Non-blocking | Y |  |
| v4697\_m | Non-blocking | Y |  |
| v4698\_m | Non-blocking | Y |  |
| v4699\_m | Non-blocking | Y |  |
| v4700\_m | Non-blocking | Y |  |
| v4701\_m | Non-blocking | Y |  |
| v4702\_m | Non-blocking | Y |  |
| v4703\_m | Non-blocking | Y |  |
| v4704\_m | Non-blocking | Y |  |
| v4705\_m | Non-blocking | Y |  |
| v4706\_m | Non-blocking | Y |  |
| v4707\_m | Non-blocking | Y |  |
| v4708\_m | Non-blocking | Y |  |
| v4709\_m | Non-blocking | Y |  |
| v4710\_m | Non-blocking | Y |  |
| v4711\_m | Non-blocking | Y |  |
| v4712\_m | Non-blocking | Y |  |
| v4713\_m | Non-blocking | Y |  |
| v4714\_m | Non-blocking | Y |  |
| v4715\_m | Non-blocking | Y |  |
| v4716\_m | Non-blocking | Y |  |
| v4717\_m | Non-blocking | Y |  |
| v4718\_m | Non-blocking | Y |  |

|  |
| --- |
| * + 1. Rules where only severity changed |

All rules which restrict reported values to be one of the possible values for a “enumerated” metric (i.e. a “choose one option from this list” situation) are now Blocking.

|  |  |  |  |
| --- | --- | --- | --- |
| Rule | Severity | Implemented In XBRL | Covered By Filing Rules |
| v4007\_a | Blocking | Y |  |
| v4010\_a | Blocking | Y |  |
| v4014\_a | Blocking | Y |  |
| v4015\_a | Blocking | Y |  |
| v4016\_a | Blocking | Y |  |
| v4018\_a | Blocking | Y |  |
| v4024\_a | Blocking | Y |  |
| v4026\_a | Blocking | Y |  |
| v4027\_a | Blocking | Y |  |
| v4028\_a | Blocking | Y |  |
| v4099\_a | Blocking | Y |  |

|  |
| --- |
| * + 1. Deleted Rules |

Note that several rules indicated by the rules spreadsheet as “Deleted” in 2.4 were already not present in the XBRL taxonomy, since in previous versions of the taxonomy.

|  |  |
| --- | --- |
| Rule | Not Included In Previous Version |
| v0658\_m |  |
| v0659\_m |  |
| v0660\_m |  |
| v0661\_m |  |
| v0662\_m |  |
| v0663\_m |  |
| v0665\_m |  |
| v0669\_m | Y |
| v0670\_m |  |
| v0672\_m |  |
| v0673\_m | Y |
| v0674\_m | Y |
| v0675\_m | Y |
| v0677\_m |  |
| v0678\_m |  |
| v0683\_m |  |
| v0684\_m |  |
| v0720\_m | Y |
| v0721\_m |  |
| v0722\_m | Y |
| v0723\_m | Y |
| v0724\_m | Y |
| v0725\_m | Y |
| v0726\_m |  |
| v0727\_m | Y |
| v0728\_m | Y |
| v0729\_m | Y |
| v0730\_m |  |
| v0731\_m | Y |
| v0732\_m | Y |
| v0733\_m | Y |
| v0734\_m | Y |
| v0735\_m | Y |
| v1692\_m |  |
| v3319\_i |  |
| v3320\_i |  |
| v3803\_s |  |
| v3807\_s |  |
| v3808\_s |  |
| v3815\_s |  |
| v3816\_s |  |
| v3817\_s |  |
| v3818\_s |  |
| v4335\_s |  |

|  |
| --- |
| * + 1. Changes |

The new grey cell on C43.00.a (r065 c020) means rule v3812\_s splits into two, this part now only applying to col 010 and the new v4454\_s now applying to c020.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Rule | T1 | rows | columns | Old Rows | Old Columns | In XBRL |
| v3812\_s | C 43.00.a | (All) | (010) | (All) | (All) | Y |

v4006\_C is highlighted here for convenience and completeness. This rule was “changed” in v2.3.2, but that was only implemented in the new FINREP Ind reporting taxonomy. The effect there was to essentially disable the rule for Individual reports. In v2.4 the same change is applied to the FINREP Con taxonomy (where it should in practice have no effect, since all consolidated reports will pass the “ if $ReportingLevel=’con’ ” check).

|  |  |  |  |
| --- | --- | --- | --- |
| Rule | T1 | Formula | OldFormula |
| v4006\_c | F 00.01 | if $ReportingLevel = 'con' then {F 00.01, r020,c010} = [eba\_SC:x7] | {F 00.01, r020,c010} = [eba\_SC:x7] |

* + 1. Rules indicated in spreadsheet as implemented in XBRL but not actually in XBRL

Note that two rules listed as Implemented in XBRL (i.e. for which “Not Implemented in XBRL” is blank) are not in fact present in any of the reporting taxonomies. These two rules check that values reported for specific metrics are from a suitable list; however these metrics are no longer actually used in any current reports in v2.4. These rules are therefore practically redundant (and likely to be removed in future releases).

|  |
| --- |
| Rule |
| v4009\_a |
| v4169\_a |

* + 1. Addition of indicative tables for “allowed value for metric” rules

An indication of the tables where the various rules which verify reported data is a value chosen from the applicable list for specific cells (“allowed value for metric”/”\_a” rules) has been added. Note that several of these rules potentially apply to more than one table, and should be applied wherever the relevant data is reported, i.e. to any of the relevant tables reported. This is indicated by listing the relevant tables in the t1 column separated by the word “or”.[[1]](#footnote-2)

As noted above, there are two rules that do not apply on any table.

|  |  |
| --- | --- |
| **ID** | **T1** |
| v4007\_a | C 14.00 |
| v4008\_a | C 44.00 |
| v4009\_a |  |
| v4010\_a | C 14.00 |
| v4011\_a | C 14.00 |
| v4012\_a | C 28.00 |
| v4013\_a | C 27.00 |
| v4014\_a | C 14.00 |
| v4015\_a | C 14.00 |
| v4016\_a | C 44.00 |
| v4017\_a | C 27.00 or F 40.01 |
| v4018\_a | C 14.00 |
| v4019\_a | C 27.00 or C 67.00.a or C 67.00.w or C 71.00.a or C 71.00.w or F 40.01 |
| v4020\_a | C 14.00 |
| v4021\_a | C 14.00 |
| v4022\_a | C 14.00 |
| v4023\_a | C 06.02 or C 105.01 or C 105.03 or C 27.00 or C 67.00.a or C 67.00.w or C 71.00.a or C 71.00.w or F 40.01 |
| v4024\_a | C 14.00 |
| v4025\_a | A 00.01 or C 00.01 or F 00.01 or P 00.01 or S 00.01 |
| v4026\_a | C 29.00 |
| v4027\_a | F 40.01 |
| v4028\_a | A 00.01 or C 00.01 or F 00.01 or P 00.01 or S 00.01 |
| v4029\_a | C 44.00 |
| v4099\_a | F 35.00.c |
| v4169\_a |  |
| v4182\_a | C 71.00.a or C 71.00.w |
| v4183\_a | C 71.00.a or C 71.00.w |
| v4184\_a | C 67.00.a or C 67.00.w |
| v4185\_a | F 40.01 |
| v4186\_a | F 40.01 |
| v4187\_a | C 101.00 or C 102.00 or C 103.00 |
| v4188\_a | C 101.00 or C 102.00 or C 103.00 |
| v4189\_a | C 106.00 |
| v4190\_a | C 107.01.a |
| v4191\_a | C 109.02 or C 110.02 |
| v4192\_a | C 107.01.a |
| v4193\_a | C 107.01.a |
| v4194\_a | C 107.01.a |
| v4195\_a | C 109.01.a or C 110.01.a |
| v4196\_a | C 109.01.a or C 110.01.a |
| v4197\_a | C 109.02 or C 110.02 |
| v4198\_a | C 109.02 or C 110.02 |
| v4199\_a | C 101.00 or C 102.00 or C 103.00 |

1. I.e. T1=”A or B” indicates the rule should be applied if A or B are reported. This should be contrasted with the rules that list a table name in more than one T column (e.g. T1=A and T2=B), which indicates the rule should *only* be applied if *all* the tables are reported (if A AND B are reported). [↑](#footnote-ref-2)