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| ***DPM / XBRL Taxonomy***  ***Revision notes*** | 02 February 2016 |

*v2.4.1 (“2015-B-1”) (Incorporating v2.4.0.1, 02/02/2016)*

Summary and Impact

This release corrects errors identified in the 2.4.0 release of the EBA taxonomy.

The most significant of these would have led to an inability for filers to report the “Leverage ratio calculation” summary table (C 47.00) in individual COREP reports. Correcting this issue requires a new set of “entry points” for COREP.

*In practice this means that XBRL instance files that were produced targeting the 2.4.0 version of COREP modules will need the value of their SchemaRef element changed. For all modules other than COREP\_IND this is the only required change. COREP\_IND instances will also need to include data for C47.00 where the reporter is required to submit this template (as most reporters likely anyway expected to have been the case).*

In addition the 2.4.0 release of the COREP, FINREP and SBP report modules had errors in some of their validation rules that would have led to these validation rules always reporting a failure. In addition an error has been corrected in the implementation of the underlying evaluation approach for the validation calculations which might have led to subtle disagreements between different XBRL validation tools in certain circumstances. These errors are directly corrected in the relevant files.

*Where the relevant files from this release are used in place of those from the 2.4.0 release, these validation rules will now produce the correct results. No change to any produced instance files is required – only to the configuration of whatever XBRL validation tool is used to generate the validation results.*

At a technical XBRL level, because of the essentially trivial degree of change between 2.4.0 and 2.4.1 the usual EBA practice of including completely new sets of files for each taxonomy update was viewed as likely to cause excessive and unnecessary overhead and confusion. As a result the 2.4.1 taxonomy has been constructed in a way which much more clearly identifies those elements (i.e. tables and validation rules) which have changed, separating out the minimal set of changed files into the location of the “new” modules, and referencing instead of duplicating those files that are unchanged.

*The change in the construction/layout of the taxonomy at the file level may in the short term be expected to make implementation easier or more complex in some respects depending on the details of individual reporter’s systems. Following this approach in future would be expected to generally make future implementations easier.*

***Overall the impact of these changes on filers is expected to be relatively minimal (since no significant change to the content or process of production of instance files will be required).***

Purpose

Corrective release for v2.4:

* New COREP taxonomy correcting version from 2.4.0.0
  + Addition of missing C 47.00 to COREP IND in COREP 2.2.1 (“COREP 2015-B-1”) fix version.
* Correction to XBRL implementation of validation rules in COREP, FINREP, FINREP-IND and SBP
* Inclusion of corrected Eurofiling “interval-arithmetics.xml” file

Note that v2.4.1.0 replaces v2.4.0.0 (for COREP) and **v2.4.1.0 must be used for reporting of COREP entry points to the EBA under any “2.4” reporting requested**. Similarly **v2.4.0.1 should be used for entry points other than COREP** (though since v2.4.0.1 and v2.4.0.0 are “instance compatible” – use the same schemaRef URI and produce/define identical instance files - this is relevant only in terms of validation results).

DPM Changes

There are no substantive reporting requirement changes; all changes are corrective (i.e. to give effect to the reporting requirements as intended for v2.4).

DPM DB corrections:

* Additional taxonomy entry (“COREP 2015-B-1”) and related entries
  + Only difference from “COREP 2015-B” is correctly linking C 47 table to COREP IND module.
* Addition of ToDate to TableVersions no longer in use:

\*Updated TableVersions 605,605,732,739 (C 08.01.c, C 08.01.d, C 06.02, C 06.01) with missing ToDate (29/06/201)

UPDATE concept INNER JOIN TableVersion ON Concept.ConceptID = TableVersion.ConceptID

SET TableVersion.ToDate = #06/29/2015#, Concept.ModificationDate =#1/15/2016#, Concept.ToDate=#06/29/2015#

WHERE (((TableVersion.TableVID) In (605,606,732,739)));

\*Updated TableVersions 642,643,644,646,819 (C 45.00.a, C 45.00.b, C 46.00.a, C 46.00.c, C 46.00.b) with missing ToDates

UPDATE concept INNER JOIN TableVersion ON Concept.ConceptID = TableVersion.ConceptID

SET TableVersion.ToDate = #03/30/2016#, Concept.ModificationDate =#1/15/2016#, Concept.ToDate=#03/30/2016#

WHERE (((TableVersion.TableVID) In (642,643,644,646,819)));

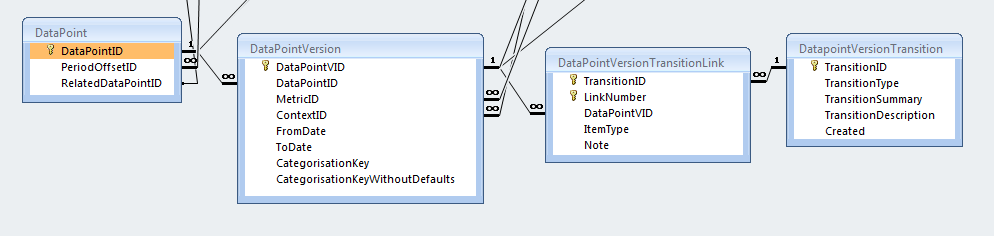
* Removal of incorrect links between validation rule and previous table versions (for metric allowed value rules)
* Remove misleading severity information from validation rule (basically this never actually provided reliable information, since EBA publishes changes to the status of rules in between taxonomy releases).

UPDATE ValidationRule SET ValidationRule.Severity = Null;

* Clarified status of the old/orphaned C 06.01 and C06.02 tables which used the filing indicator “C 06.00” (TableVersionIDs 732 and 739) by setting ToDate to 29/06/2015.
* Corrected the version number of taxonomy SBP 2015-B to 1.0.2
* Corrected OpenMemberRestriction records, all records with MemberIncluded=true should also have had the (slightly redundant) AllowsDefaultMember field set to true as well

DPM DB structure changes:

* Added new DatapointVersionTransition and DatapointVersionTransitionLink tables:



* + The intention of these tables is to provide a mechanism to document more complex transitions to data series than the current possibilities of “start” (new DataPoint and DataPointVersion), “change modelling” (additional DataPointVersion for same DataPoint) or “stop” (end date on last DataPointVersion).
  + Note they contain no records in this version.

XBRL changes

“Changes only” XBRL taxonomy structure

Note that the file structure of the XBRL taxonomy for this new correction version of COREP is implemented differently from previous EBA taxonomy releases. The new taxonomy directly references the (files containing the) unchanged elements (validation rules and tables) of the previous version, itself containing only those items that have changed or been added (i.e. it is a kind of “delta”).

This has the significant advantages of making the (set of new files describing the) additional reporting taxonomy version much smaller (as it does not repeat the vast swathe of unchanged content), and making much clearer what is and is not changed. However it has the notable consequent disadvantage of making the new COREP entry points dependent on the files of the previous version, rather than solely on the dictionary files as was the previous pattern.

Validation rule implementation corrections

As a result of a technical error in the taxonomy production process, validation rules intended to be of the form “*if a then b”* were incorrectly implemented in the original release of the 2.4 XBRL taxonomy, and would always result in a “failed” rule.

As the correction of this error does not affect the structural validity of any instance file, merely the potential results of evaluating XBRL assertions (i.e. they are “instance compatible”) this release includes “in-place” corrections to these files. The new versions of these files (or equivalently the new version of the relevant taxonomy packages) should be used. Instances prepared using the previous versions of these taxonomies may be directly validated against the new taxonomy files without needing any changes (i.e. the schemaRef URIs needed are unchanged), or indeed vice versa.

This applies to the v2.4 SBP and FINREP, for which updated versions 2.1.4.1 and 1.0.2.1 are supplied. In addition a correction for this error in the v2.4 COREP files is also included, though this is superseded by the new entry points required for the correction in the v2.4.1.0 COREP noted above[[1]](#footnote-1), and should not be used for any reporting to the EBA. These corrections form a notional **v2.4.0.1** release.

Interval arithmetic formula implementation correction

Additional metadata files

Inclusion of DPM architect format “tax-inf.xml” files to provide metadata on required precision. N.B. these are merely complementary to existing information in filing rules, not directly referenced by any entry point, not crucial for any XBRL processing, and provided only in case they are useful to some consumers.

Known Errors:

There is an error in the table layout for P 02.06 in DPM/XBRL. Row 040 is positioned in the first section (under the first header) in the DPM/XBRL, but should fall into the second section. This is a display issue not a categorization one, i.e. the dimensional attributes and label of the row is still correct, but please be aware. [This is corrected in v2.5]

*v2.4.0 (“2015-B”) (11/08/2015)*

Purpose

* Alignment of LR and LCR reporting with respective Commission delegated acts.
* Introduction of true Multicurrency reporting to COREP and ALM per QA 1042.

DPM Changes

Leverage Ratio

In accordance with the Commission Delegated Regulation 2015/62, and Implementing Technical Standards EBA/ITS/2015/03, the leverage ratio templates (C 40-46) have been updated. Templates C 40-44 have been adapted, C 45-46 deleted and C 47 added (effectively replacing C 45). As usual, these templates should be reported as part of the main COREP module.

Liquidity Coverage Ratio

In accordance with Commission Delegated Regulation 2015/61, and Implementing Technical Standards EBA/ITS/2015/04, an additional conceptual module (LCR\_DA in Individual and Consolidated variants) has been introduced containing revised versions of the Liquidity Coverage Ratio templates. These are included in an additional module, rather than altering the existing templates, as the delegated act applies to only one section (broadly credit institutions) of the potential reporters of LCR templates, others of which (broadly investment firms) may continue to be required to report the pre-delegated act LCR templates.

QA 1042 - Multicurrency

Significant implementation changes have been made to the data model and XBRL reporting mechanics regarding the reporting of currency breakdowns (and other non-reporting currency figures).

On 29/05/2015 the question #1042 on the EBA Single Rulebook Q&A[[2]](#footnote-2) (“Currency in which the information that the institutions report to the competent authorities of the home member State must be submitted, according to art. 415 (2) [LCR and NSFR templates]”) was answered thus:

“The reporting of data in each significant currency shall, according to Article 415(2) a, be done using the significant currency itself. As the IT solutions of Article 17 of Regulation (EU) No 680/2014 - ITS on Supervisory Reporting currently do not allow for a reporting in each significant currency, the reporting currency should be used. Therefore significant currencies have to be converted into the reporting currency, **until the IT solutions have been amended accordingly, to allow for reporting in significant currencies. This change will be made with the next possible release**. Until then the conversion should be made according to the spot ECB foreign exchange reference rates as at the reporting reference date”

This release gives effect to this response (being the next feasible release after the QA response publication) and adjusts the operation of the requirement for a single reporting currency. The EBA filing rules have been modified to provide for reporting in other than the main reporting currency of an instance where indicated as appropriate by the Data Point Model.

Currency breakdown sheets in LCR and NSFR

The existing tables C.51.00.w, C.51.00.x, C.52.00.w, C.52.00.x, C.52.00.y, C.52.00.z, C.53.00.w, C.53.00.x, C.53.00.y, C.54.00.a, C54.00.w, C 60.00.w, C 60.00.x, C 61.00.w, C 61.00.x (LCR and NSFR) have been altered.

Each of the monetary data items on these tables has had the member **eba\_CA:x1** *(“Expressed in currency of denomination (not converted to reporting currency)”* for the new dimension **CCA** *(“Currency Conversion Approach”)* added to its modelling. As noted above the EBA filing rules (v4.1) now allow such data items to be reported in currencies other than the “reporting currency” of the instance (whereas other monetary data items not so marked must still be reported in a single reporting currency per instance).

Furthermore the filing rules state that for such facts where they have a value for **CUS** (*“Currency with significant liabilities”)* the currency unit of the reported value must be consistent[[3]](#footnote-3) with the value given for this dimension. This is the dimension used on the open z axis to identify to which sheet of the currency breakdown tables each fact relates.

The new LCR delegated act tables are also modelled in this way.

Note that table F 34.00.c in Asset Encumbrance and P 02.06 from Funding Plans, although sharing the same structure as the above mentioned tables in LCR and NSFR have NOT been altered. This is because the scope of the QA 1042 was specifically LCR and NSFR, and so does not automatically apply to these tables. F 34.00.c and P 02.06 should for now continue to be reported with all figures converted to the reporting currency (they are not marked with the member indicating otherwise).

Benchmarking

The tables in benchmarking that previously used “decimal” primary items to report figures in various currencies without mentioning the currency have been remodelled to instead use normal monetary primary items.

The dimensional attributes of these data items in the DPM again contain the **eba\_CA:x1** member of the **CCA** dimension to indicate they can (must) be reported with currencies other than the reporting currency where relevant.

The data items (unlike those in LCR and NSFR) do not however have any predetermined currency dimension associated. This is because the appropriate currency varies for each item (each row/sheet associated to a portfolio ID) in the open tables, driven by the details specified for the notional supervisory benchmarking portfolios in the lists published by the EBA in preparation for each specific benchmarking exercise[[4]](#footnote-4). These open data items are therefore not a priori restricted by the data model to being reported in a specific currency, but of course should be reported in the appropriate currency of denomination on a reported fact by fact basis.

Finrep Individual

Please note that in order to facilitate implementation the Finrep Individual entry points form a separate reporting taxonomy (i.e. are separated into their own subdirectory at the XBRL level), the definitions of the tables (and hence the table layouts) are identical between the Consolidated and Individual versions.

Validation rules

The “severity” attribute of validation rules is no longer populated in the DPM database (since it is essentially out of date as soon as the taxonomy is published, and hence just a potential source of confusion). All validation rules entries for 2.4 have this field as null. The activation / deactivation and blocking / non-blocking status of rules should be determined from the validation rule spreadsheets published from time to time by the EBA.

The accompanying validation spreadsheet includes additional rules for Asset Encumbrance, which are not represented in the XBRL taxonomy, being marked as “Not implemented in XBRL”. There is no new Asset Encumbrance taxonomy version in this release.

The function “min” is used for the first time in validation rules in this release.

A quick clarification regarding the “xsum” function.

Used in the EBA validation rule formulae, “xsum” indicates that the value of all the cells at intersections of the listed co-ordinates should be summed. I.e. if a formula stated “xsum({TABLECODE, (r010, r030, c010, 030, 040)})”, then it would indicate the sum of the six cells labelled A-F in the illustration below

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **010** | **020** | **030** | **040** | **050** |
| **010** | A |  | B | C |  |
| **020** |  |  |  |  |  |
| **030** | D |  | E | F |  |
| **040** |  |  |  |  |  |

XBRL changes

Validation rules

All validation rules which are not marked as “not implemented in XBRL” or “deleted” are now mapped to XBRL formulae. This includes formulae that are currently marked as “deactivated” (not all of which have been mapped to XBRL in prior releases).

QA 1042 - Multicurrency

Note that at present there is no XBRL level enforcement of the modified EBA filing rule 3.1 which specifies the new rules around multicurrency reporting, i.e. the relationship between value of the **CUS** dimension and the unit currency, and the restriction that non-reporting currency units may only be used on facts with the **eba\_CA:x1** member for the **CCA** dimension. As with the previous “one reporting currency per instance” version of the rule this is currently primarily expected to be enforced by recipient data collection platforms.

LEI Scheme URI

Previous editions of the EBA filing rules have sadly erroneously specified a scheme URI of “http://standard.iso.org/iso/17442” for (pre)LEI codes (note the missing final s of “standards”). RFC5141 however specifies the plural form.

Producers of instance documents are encouraged to switch as quickly as possible to producing the correct form “http://standards.iso.org/iso/17442”. The EBA will (and consumers of instance documents are strongly encouraged also to) in practice accept either form from submitters.

Correction of Outstanding Known Issues

The issue noted for 2.3.x regarding the incorrectly assigned metrics for COREP C 06.02 column 040, and FINREP F 40.01 column 150 has been resolved. Reporters should now use the appropriate members for these columns, in alignment with the ITS instructions.

*v2.3.2 (“2015-A-2” Addition) (03/07/2015)*

Purpose

Taxonomy release for FINREP Individual reporting.

This v2.3.2 additive release simply adds two additional entry points (reports) which may be used for individual (i.e. “Solo”/unconsolidated) FINREP data. Note that the structure of the tables in these Individual entry points is identical to the equivalent Consolidated FINREP reports in v2.3/2.3.1. The validation rules are also functionally equivalent, with the exception of two minor changes to rules applying to table F 00.01 required in order to allow proper indication of the “Individual” reporting scope of these reports.

**PLEASE NOTE – Entities who do NOT intend to use FINREP Individual reports have no need to use or install 2.3.2. Remittance of Consolidated FINREP should continue using the existing 2.3 entry points.**

Although the EBA does not currently expect to receive FINREP individual data from Competent Authorities, these reporting structures are being provided at the EBA level to facilitate greater European harmonisation. They are, for example, likely to be used in the forthcoming SSM reporting of Individual level FINREP.

DPM Changes

* Two additional entry points have been added for Individual (i.e. solo) FINREP alongside the existing consolidated entry points from v2.3:

|  |  |  |
| --- | --- | --- |
| **Introduced In** | **Report** | **SchemaRef** |
| 2.3 | Financial Reporting, Consolidated (Prudential scope) National GAAP | http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/finrep/its-2014-05/2015-02-16/mod/finrep\_con\_gaap.xsd |
| 2.3 | Financial Reporting, Consolidated (Prudential scope) IFRS | http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/finrep/its-2014-05/2015-02-16/mod/finrep\_con\_ifrs.xsd |
| **2.3.2** | **Financial Reporting, Individual National GAAP** | http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/finrep/its-2014-05/2015-**07-03**/mod/finrep\_**ind**\_gaap.xsd |
| **2.3.2** | **Financial Reporting, Individual IFRS** | http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/finrep/its-2014-05/2015-**07-03**/mod/finrep\_**ind**\_ifrs.xsd |

Validation Rule Changes

* The validation rule v4006\_c, which in v2.3.1 and before enforced that the consolidation level reported in table F 00.01 for a FINREP report had to be “Consolidated”, has been changed to require this only for consolidated FINREP entry points as per the equivalent rules for other frameworks.
* An additional rule v4442\_c has been added to FINREP to enforce the complementary check that the consolidation reported in F 00.01 should be “Individual” for the individual entry points.

DPM DB Changes

* **Taxonomy**: TaxonomyID 16 added as updated to Version=’2.1.3’, TaxonomyCode='FINREP 2015-A-Ind', TaxonomyLabel = ‘FINancial REPorting 2015-A Individual (2.1.3)’. Matching **Concept**s entry with ModificationDate added.
* **TableGroup** (with associated Concepts), **TableGroupTemplate** and **TaxonomyTableVersion** entries added duplicating those related to the FINREP 2.3 taxonomy.
* New **Module**s (with associated **Concept**s) 59 (FINREP\_Ind\_GAAP) and 60 (FINREP\_Ind\_IFRS) added.
* **ModuleTableOrGroup** and **ModuleTableVersion** records added for **Module** 59 and 60 as per **Module**s 44 (FINREP\_Ind\_GAAP) and 45 (FINREP\_Ind\_IFRS)
* Appropriate **ModuleDimensionImpliedValue**, **ModuleDataPointRestriction** records added
* **ValidationRule** and related records added for the validation rules associated with the new taxonomy

XBRL Changes

The two additional entry points are added into a new directory (\its-2014-05\2015-07-03)within the FINREP folder, alongside the existing 2.3 FINREP folder (\its-2014-05\2015-02-16). Note: only the packages required for Individual FINREP reporting are included in this release.

Known Issues

The same known issue as noted for v2.3.1 remains in place, reporting of table F 40.01 should follow the guidance given under 2.3.1

v2.3.1 (“2015-A-1” Patch) (05/05/2015)

Purpose

The 2.3.1 release is a “patch” release, modifying the FP (funding plans) and SBP (benchmarking) reporting taxonomies to be used for remittance to the EBA to provide distinct entry points (reports) for individual and consolidated data. This change has been identified to be vital for the proper functioning of a significant number of the European CA’s data collection systems (not least the EBAs own collection system).

PLEASE NOTE – reporters who have been directed by their relevant Competent Authority to use XBRL based on the EBA taxonomy to report to the CA, should confirm with their relevant Competent Authority which versions of FP and SBP their CA requires to be used. Reporters should not assume that the 2.3.1 versions will necessarily be utilised by every CA.

The original 2.3 releases of FP and SBP must NOT be used by CAs for remittance of data to the EBA. The 2.3.1 releases replace the 2.3 versions for this purpose for all reporting reference dates.

The main data dictionary and the other reporting taxonomies (COREP, FINREP, AE) are unchanged compared to the 2.3 release.

DPM Changes

* The 2.3 entry points for FP and SBP each replaced by two distinct entry points:

|  |  |  |  |
| --- | --- | --- | --- |
| **Was** | **Old SchemaRef** | **Now** | **New SchemaRef** |
| Funding Plans | http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/‌fp/gl-2014-04/**2015-02-16/mod/fp.xsd** | FP Individual | http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/‌fp/gl‑2014-04/**2015-05-29/mod/fp\_ind.xsd** |
| FP Consolidated | http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/‌fp/gl‑2014-04/**2015-05-29/mod/fp\_con.xsd** |
| SBP Benchmarking | http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/‌sbp/cp-2014-07/**2015-02-16/mod/sbp.xsd** | Benchmarking Individual | http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/‌sbp/cp‑2014-07/**2015-05-29/mod/sbp\_ind.xsd** |
| Benchmarking Consolidated | http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/‌sbp/cp‑2014-07/**2015-05-29/mod/sbp\_con.xsd** |
| Benchmarking Initial Valuation | http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/‌sbp/cp‑2014‑07/**2015‑02‑16/mod/sbpimv.xsd** | IMV Individual | http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/‌sbp/cp‑2014-07/**2015-05-29/mod/sbpimv\_ind.xsd** |
| IMV Consolidated | http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/‌sbp/cp‑2014-07/**2015-05-29/mod/sbpimv\_con.xsd** |

**Mapping 2.3 Instance files to 2.3.1**

Since the data content of 2.3 and 2.3.1 FP and SBP reports are mostly identical (with one exception, see below), is it plausible to map 2.3 Instance Files to 2.3.1 compatible instance files.

Both the 2.3.1 SBP and SBPIMV reports are identical structures to the 2.3 versions, with the only difference being the explicit differentiation of individual and consolidated entry points, replacing the schemaRef of a valid 2.3 instance file with the appropriate individual or consolidated schemaRef for 2.3.1 would converted the file to a valid 2.3.1 Instance.

FP table P 00.01 in version 2.3 did not contain a row 020 to indicate consolidation status. This is added in version 2.3.1. As such, as well as mapping the schemaRef to the appropriate value based on the consolidation nature of the report, this data point should be added, i.e. either:

**<eba\_met:ei207 contextRef="c2">eba\_SC:x6</eba\_met:ei207>**

for individual, or for consolidated:

**<eba\_met:ei207 contextRef="c2">eba\_SC:x7</eba\_met:ei207>**

would be added within the <xbrl> tag, where context “c2” is the context already used for ei4 data item, and assuming the use in the instance of the canonical namespace prefixes (if this is not the case, “eba\_met” and “eba\_SC” would need to be changed appropriately).

Table Changes

* As noted above, row 020 “Reporting Level” added to P 00.01.
* Label of Open Axis for C 105.02 “Mapping of internal models to portfolios” changed from “Portfolio” to “Row Number” (minor cosmetic change only, does not affect instance files).

Validation Rule Changes

* Added check on existence of value for P 00.01 row 020 (e4437\_e), and checks that the values of P 00.01 and S 00.01 are agree with the Individual/Consolidated nature of the report (v4438\_c - v4441\_c).

Documentation Changes

* “Not Included in XBRL” marker added to validation rules v3330\_i and v3331\_i on 2.3 tab (was already present on the other tabs).

Unchanged

* Asset Encumbrance remains unchanged from version 2.2 (i.e. v2.2 entry point/taxonomy should continue to be used)
* FINREP remains unchanged from version 2.3
* COREP remains unchanged from version 2.3 (however see Known Issues section below)

**Known Issues**

* The metrics assigned to COREP C 06.02 column 040, and FINREP F 40.01 column 150 are incorrect in v2.3 (and 2.3.1), have been mistakenly swapped over.
  + This error has **NOT** been corrected in v2.3.1, so as to avoid impacting the FINREP or COREP taxonomies
  + F 40.01 col 150 remains a string metric as it was in previous versions, reporters should continue to report this as they have done previously
  + **For COREP, table C 06.02** the taxonomy allows for column 040 all four values below, but **instance files should be reported respecting the supplementary instructions below**:

|  |  |  |
| --- | --- | --- |
| **Member** | **Label** | **Supplementary instruction** |
| eba\_ZZ:x29 | Full consolidation | Use to report value “fully consolidated” ("SF") |
| eba\_ZZ:x30 | Proportional consolidation | DO NOT USE |
| eba\_ZZ:x31 | Equity method | DO NOT USE |
| eba\_ZZ:x32 | Other than Full consolidation, Proportional consolidation, Equity method | Usable to report value “partially consolidated” ("SP") |

# 2.3.0 (“2015-A” Package)

## v2.3.0 (“2015-A” Package) (02/03/2015)

DPM changes

* New version of Funding Plans taxonomy – replacing previous version which will not be used.
  + Correction of erroneous modelling of tables P 02.07 and P02.08 (column 010 marked identical to P 01.02)
* Preliminary version of new Benchmarking framework / taxonomy included.
  + Several tables in Benchmarking (C 106 – 110) require figures to be reported in the intrinsic currency of the value (i.e. the value of a portfolio of USD bonds should be reported in USD, whereas a portfolio of EUR assets should be reported in EUR), rather than converted to equivalents in a single reporting currency (as is the approach in the rest of the EBA reporting). The data to which this reporting approach is applicable is indicated by the application of values from a new dimension CCA (“Currency conversion approach”).
  + Addition of (decimal) members to be used to report values in market value section of benchmarking that are in different currencies per row (by portfolio) as currency-less numbers to avoid the need for tools to support full multicurrency reporting (which was expected to be problematic in the short term).
* Minor changes to COREP and FINREP, including
  + **Tables F 19.00.e and .f removed,** C 18 sheets 010 and 011 removed, F 19.00.b and .c row 340 added.
* Asset Encumbrance is unchanged.
* Changed or Corrected many validation rules, "Reactivated" several validation rules

See accompanying documentation for more detail of changes.

XBRL changes

* Decimal metrics are mapped to primary items starting r (i.e. ri128).
* Addition of role refs to various linkbaseRef elements, which eliminates warnings generated when validating the taxonomy using several XBRL tools.
* Addition of existence rules ("e\*\*\*\*\_e") requiring the reporting of cells on tables 00.01 .
  + Note that these do not depend on any filing indicators and run whatever.

Documentation changes

* Changed Taxonomy Architecture document to list the prefix for decimal types as "r".
* Filing rules updated to cover the reporting of currencyless money values using decimal data type, and the use of negative filing indicators for indicating intentional non-reporting of templates.

Tables C 06.01 and C 06.02

As noted below, in v2.2 table C 06.00 was renamed C 06.02, and C 06.01 was added. In 2.2 they both formed part of the same “group solvency” template filing unit, as indicated in the appropriate fields of the DPM database and the XBRL taxonomy, as per the taxonomy architecture – i.e. one filing indicator with the code “C\_06.00” was to be used, which would indicate that both were notionally filed (or both were not filed).

This did not fit with the implied naming approach seen elsewhere in the EBA reporting, where “.01”, “.02” etc. are generally given to independently filed tables, whereas “.a” or “.x” etc. are given to tables that are sub parts of a template and form part of a single reporting unit.

In the 2015-A version of the COREP taxonomy version these tables now form fully independent templates – i.e. they can be reported independently if necessary (i.e. none, one or the other, or both), and the filing indicators codes “C\_06.01” and “C\_06.02” should be used – “C\_06.00” no longer being used.

## v2.2.0 (“2014/07” Package) (18/08/2014)

**N.B. Applicable for reporting for reference dates from 31/12/2014 onwards**

Includes first release (and first use) version of Funding Plans, and first use version of Asset Encumbrance (n.b. very minor changes compared to previous first release version – just grey cells on F32.04.b).

DPM Changes

* Addition of set of Funding Plans templates (P 00.01 to P 03.00)
  + includes additional DPM/XBRL only table P00.01 (report wide info - Similar to C/F/A 00.01)
  + Note that this P 00.01 has only details on accounting standard, detailed reporting / consolidation scope of Funding Templates is specified on template P 03.00
  + N.B header row 009 from P03.00 \*not\* included in DPM/XBRL (technical constraint).
* Add C 06.01 (total summary for some columns of group solvency)
* Change table number of C06.00 to C 06.02, label of open row to Entity Code for consistency
* Add "Total" member to BT - used in C 06.01
* C 22.00 row 260 ("Latvian Lats") removed (old change)
* F 16.07.a and F16.07.b row 145 ("Other" (impairments)) added
* Delete restrictions in C 08.01a (c260, rows 040 - 060)
* Shaded C12 column 360, rows 110 to 240
* Shaded F07 col 110, rows 010-050
* F 32.04.b, r060, c040-c050 greyed-out and F 32.04.b, r070, c040-c050 whitened (unrestricted)
* Change labels on C01.00 rows 350 & 400 , C 06.02 Columns 140,170,200
* Change labels on F01.01 r010, F04.04 c030 c040 , F07.00 c080 c090,F12.00 r020 r160, F20.04 r210
* Change label on F 18.00.b c170
* Various validation rule changes.

N.B. Deactivations not necessarily perfectly up to date with published lists, additional deactivation list for 2.2 (and 2.1) to bring in line to be published shortly.

Taxonomy Changes

* Addition of FP reporting taxonomy.
* Creation of x.x.x.1 version of old taxonomies to include suitable non-breaking changes (i.e. could be used interchangeably with x.x.x.0 versions)
  + Simple label corrections
  + Addition of taxonomy end dates (and change of notional date for AE 1.0.0)
  + N.B. these x.x.x.1 versions have the same dictionary package requirements as the originally released x.x.x.0 versions.
  + There is no requirement to adapt system to utilise these versions rather than the x.x.x.0 versions.

Change of XBRL Taxonomy Package labelling pattern

To simplify the association of taxonomy versions with the related ITS/DPM/reporting requirements package the taxonomy packages in this release are named according to the pattern

**eba\_VERSIONOFDPM/BUSINESSPACKAGE\_reportingtaxonomycode\_VERSIONOFTAXONOMY**

e.g. eba\_corep\_2.0.2.1.zip 🡪 eba\_2.2\_corep\_2.0.2.1.zip

|  |  |
| --- | --- |
| Old | Becomes/New in 2.2 |
| eba\_finrep\_2.0.1.1.zip | eba\_2.0\_finrep\_2.0.1.1.zip |
| eba\_corep\_2.0.1.1.zip | eba\_2.0\_corep\_2.0.1.1.zip |
| eba\_ae\_1.0.0.1.zip | eba\_2.1\_ae\_1.0.0.1.zip |
| eba\_corep\_2.0.2.1.zip | eba\_2.1\_corep\_2.0.2.1.zip |
| eba\_finrep\_2.1.0.1.zip | eba\_2.1\_finrep\_2.1.0.1.zip |
|  | eba\_2.2\_ae\_1.0.1.0.zip |
|  | eba\_2.2\_corep\_2.0.3.0.zip |
|  | eba\_2.2\_finrep\_2.1.1.0.zip |
|  | eba\_2.2\_fp\_1.0.0.0.zip |
|  | eba\_2.2\_dict\_2.2.0.0.zip |

Blocking of use of non-explicitly mentioned metrics at XBRL level.

Every metric is now linked to a “null” hypercube by default that contains a link to a dimension with no members (i.e. the hypercube actually has no possible elements). The result of this is that any metrics included in an instance that are not explicitly given allowed usage in a module (i.e. are supposed to be reported in that report) will now fail XBRL dimensional validation.

Previously the mechanics of the XBRL specification meant that metrics mentioned without \*any\* hypercube(s) attached could be used legitimately (at the XBRL level) with any dimensional contexts (they were excluded from dimensional validation). Since each EBA module imported all the EBA metrics en masse, this meant that any metric \*not\* actually intended to be used in a particular module, and hence without an explicit hypercube associated in that module, could be used in any dimensional combination without triggering an XBRL validation failure (These instances would breach filing rule 1.8.1 however.

This will now trigger an XBRL dimensional validation failure, achieved by:

* Addition of a specific roleType and dummy “NullDimension” dimension into the EBA model.xsd file.
* Creation of a met-def.xml file that links all metrics to a hypercube linked to this null dimension (but not to any members).
* Linking from each of the new entry points to this met-def.xml file.

Since the hypercubes used are additive, any metric intended to be used in a module will also be associated with additional hypercubes, that will allow it to be used as intended. All others will only have the null hypercube, making them unusable. As they will however have **a** hypercube (i.e. the null hypercube) associated they will be eligible for XBRL dimensional validation to enforce their non-use.

## v2.1.0.1 DPM Errata(28/07/2014)

Correction of minor errors in DPM Database

N.B. no related taxonomy update, corrections do not affect XBRL taxonomy representation.

TableLayouts

Annotations of cells in row 100 of Table F31.01 corrected.

Were missing dimensions implied by row and column headings due to error in data related to the contexts of associated data points in the DPM Database.

See correction to database for more details

DPM Database

Set incorrect AllowsDefaultMember flag for OpenMemberRestrictions 1 and 5.

Correction of errors in Contexts for 6 data points on F31.01

**Missing Contexts:**

|  |  |  |
| --- | --- | --- |
| ContextID | ContextKey | XbrlContextKey |
| **63000** | **BAS1516IMS1801MCY2255RPR2672** | **BAS=eba\_BA:x10,IMS=eba\_IM:x3,MCY=eba\_MC:x251,RPR=eba\_RP:x4** |
| **63001** | **BAS1516IMS1801MCY2255RPR2673** | **BAS=eba\_BA:x10,IMS=eba\_IM:x3,MCY=eba\_MC:x251,RPR=eba\_RP:x5** |
| **63002** | **BAS1516IMS1801MCY2255RPR2676** | **BAS=eba\_BA:x10,IMS=eba\_IM:x3,MCY=eba\_MC:x251,RPR=eba\_RP:x8** |
| **63003** | **BAS1516IMS1801MCY2255RPR2679** | **BAS=eba\_BA:x10,IMS=eba\_IM:x3,MCY=eba\_MC:x251,RPR=eba\_RP:x10** |
| **63004** | **BAS1516IMS1801MCY2255RPR2680** | **BAS=eba\_BA:x10,IMS=eba\_IM:x3,MCY=eba\_MC:x251,RPR=eba\_RP:x1** |

Missing Context Definition Entries:

|  |  |  |
| --- | --- | --- |
| ContextID | DimensionID | MemberID |
| 63000 | 110 | 1516 |
| 63000 | 120 | 2255 |
| 63000 | 390 | 1801 |
| 63000 | 525 | 2672 |
| 63001 | 110 | 1516 |
| 63001 | 120 | 2255 |
| 63001 | 390 | 1801 |
| 63001 | 525 | 2673 |
| 63002 | 110 | 1516 |
| 63002 | 120 | 2255 |
| 63002 | 390 | 1801 |
| 63002 | 525 | 2676 |
| 63003 | 110 | 1516 |
| 63003 | 120 | 2255 |
| 63003 | 390 | 1801 |
| 63003 | 525 | 2679 |
| 63004 | 110 | 1516 |
| 63004 | 120 | 2255 |
| 63004 | 390 | 1801 |
| 63004 | 525 | 2680 |

Corrected ContextIDs for Data Point Versions:

|  |  |
| --- | --- |
| DataPointVID | ContextID |
| 110964 | 63000 |
| 110965 | 63001 |
| 110966 | 63002 |
| 110967 | 63003 |
| 110968 | 63004 |

## v2.1.0.1 (Taxonomy Bug fix) (15/07/2014)

Sadly the previously published version included a technical error in the label files for the GA and CU hierarchies[[5]](#footnote-5). As a result the taxonomy was not in fact valid XBRL.

This release replaces the dictionary package (eba\_dict\_2.1.0.1.zip) with one containing the corrected files (eba\_dict\_2.1.0.1.zip). The previous dictionary files should no longer be used, and eba\_dict\_2.1.0.1.zip (the files contained in it if not using the taxonomy package feature) must be used instead.

## v2.1.0 (“2014/03” Package) (08/07/2014)

Arrangement into discrete “components” for distribution:

The taxonomy has been packaged into discrete chunks to aid distribution, usage, and clarity of purpose and changes[[6]](#footnote-6). The different chunks are

* (5 archives) Reporting Taxonomy versions (e.g. eba\_corep\_2.1.0.0.zip)
* (1 archive) Dictionary and EBA support files (files from the dict folder, ext/model.xsd, and fws.xsd, fws-lab-codes.xml and fws-lab-en.xml from the fws folder in a single versioned eba\_dict\_2.1.0.0.zip)
* (2 archives) Non-EBA files supplied for purely convenience (file sets from eurofiling.info and xbrl.org)[[7]](#footnote-7).

Each of the Reporting taxonomy components, and the dictionary component, are supplied as potential “taxonomy packages”, utilising the “Taxonomy Package 1.0 - Public Working Draft 15 January 2014” specification.

Dictionary components are intended to be incremental, such that later versions may be safely used in place of earlier versions (and are released on the website as “in place” updates/overwrites and additions).

Reporting taxonomy components reference, and so require (files from) the appropriate version (or later) of the dictionary component to also be available, so may not be usable offline as-is in all software. As always, taxonomy consumers are responsible for suitably configuring their particular XBRL software.

To recover the complete set of taxonomy files, simply extract/unzip all the components into the same location.

Change of semantics for versioning numbers:

Old System – a.b.c where:

1. major breaking version (i.e. regulatory framework renewal or complete dictionary change)
2. minor breaking version (i.e. new business content or corrections),
3. non-breaking revision (primarily validation rule and label changes and technical level fixes)

New system a.b.c.d.e where:

1. major breaking version (i.e. regulatory framework renewal or complete dictionary change)
2. significant business content change (e.g. new templates) – breaking change
3. minor breaking changes - business content corrections and technical corrections/changes
4. non-breaking revisions (primarily validation rule and label changes and technical level fixes)[[8]](#footnote-8)
5. possible modifier for internal and public working versions[[9]](#footnote-9)

Where “breaking” is primarily defined as the capacity of XBRL systems to successfully structurally validate instance files based on either revision using either interchangeable.

The components of the composite taxonomy (dictionary and individual reporting taxonomy versions) are numbered individually based on this system.

DPM Changes

* Open axis of F34.00.c changed from column to sheet as per Consultation feedback
* Hierarchies CU3 and GA5 replaced by CU3\_1 and GA5\_1 respectively. GA5\_1 contains "Other Countries", CU3\_1 contains "Other Currencies" (not currently to be used).
* Adjusted hierarchy in GA4 to indicate that non-geographic entities fall under/form part of "Other Countries"
* Removed erroneous restrictions on rows 320-340, col 110 on F 19.00.a (as reported in Public Consultation)
* Added missing restrictions on rows 020-440, col 037 on F 08.01.a (as reported in Public Consultation)
* Added missing restrictions on rows 020 and 030, column 022 in F 20.5
* Label for F 18 column 070 changed from "…past-due < 90" to "…past-due <= 90"
* Additional attributes applied to column 170 in tables F 19 and F 18 to distinguish the data in these columns (as reported in Public Consultation)
* DB - Addition of (3rd) CellPosition records (for ordinate with code "999") for cells (on tables with) with open z axes. Inclusion of DPM table layout queries, removal of erroneous out-of-date queries.
* ContextOfDataPoints table now indicates whether the “default member” is allowed for open dimensions (a default member does not appear in the XBRL context, so can cause complexity when mapping these datapoints if not expected) – Contextkey field includes “???” instead of “999” where the default member is allowed, XBRL context key includes “?” instead of “\*”.
* More explicitly indicate which open axis tables the “All” member is allowed (only C 15).
* Concepts added for hierarchyNodes so as to indicate currency period (i.e. “from” and “to” dates for changes)

Known Issues:

* C 06.00 Group Solvency - the Excel "template" includes a first line total section which is not represented in the DPM or XBRL reporting. Data for this line is not to be reported.
* Data type of C 14.00 column 180 ("Number of Exposures" is integer, not text or enumeration as implied by instructions ("institution shall report the letter code according to the relevant interval: (a) N<6; (b) 6=N<34 (c) 34=N<=100; (d) 100<N<=1000; (e) N>1000."). Institutions should report exact numbers of exposures rather than letter codes. The instructions will be changed in the near future.
* Hierarchies GA1, GA2 and GA3 are not currently used anywhere

Other Taxonomy Changes

Bug Fixes:

* New Eurofiling interval arithmetic file included, corrects calculation of threshold for product and division where operands are of different sign
* Systematic mapping error for sums over an open axis in validation rules corrected (several rules reactivated as a result)
* Incorrect inclusion of some tables in modules via incorrectly defined assertion sets corrected.
* Corrected exclusion of default member from open axis hypercubes (where required)

Changes

Triggering of validation rules (via preconditions) limited to only the exact set of tables as specified in the validation rule documentation, rather than previous approach of taking into account where identical data points enabled the same rule to be applied on other (sets of) tables. Validation messages should now more closely align with the identified problem.

## v2.1.0 (“2014/03” Package)

Public Consultation

# v2.1.0 (“2014/03” Package) Public Consultation

Differences c.f. DPMs published accompanying ITS.

* Addition of general information table A00.01 (equivalent to C00.01 and F00.01, to be reported with all Asset encumbrance instances).

Corrections to align with ITS, that are not “backwards compatible at the instance level”:

* C02.00 r210 (“Equity”) changed MC member used in order to align with C07.00a
* *C07.00 (all subtables) delete c020 (“Of which: arising from default fund contributions”)*
* C09.01 restriction (grey shading) removed for c050 to c060 of r100
* C25.00 added restriction (grey shading) to {r030, c110} and {r040, c110}
* F08.01 (a+b) missing column 037 (“Hedge Accounting”) added (identical to F1.2 row 150)
* F40.01 missing column 095 added (modelled similarly to C27.00 counterparty sector)
* F41.02 deleted restriction of {r020, c030}
* PL members' names corrected. The term “designated” deleted in the following cases:
  + 2591 PL:x19 Financial assets designated at fair value through profit or loss. Hybrid contracts ~~designated~~, Financial liabilities designated at fair value through profit or loss. Hybrid contracts ~~designated~~
  + 3205 PL:x55 Financial liabilities designated at fair value through profit or loss. Hybrid contracts ~~designated~~
  + 3208 PL:x58 Financial assets designated at fair value through profit or loss. Hybrid contracts ~~designated~~

Incremental addition of Asset Encumbrance reporting requirements:

* New framework and taxonomy
* New tables F32.xx-F36.xx
* Additional members in TI, MC and AT

Addition of Forbearance and Non-performing Exposures, and consequent adjustments to existing FINREP tables:

* New tables in FINREP part 1, F18.xx and F19.xx
* F06.00 added c012(“Of which: non-performing”)
* F09.01 added r021,r101,r181 (“Of which: non-performing”), removed r020,r100,r180 (“Of which: Defaulted”)
* F20.04 removed c020 (“Of which: defaulted”), added c022 (“Of which: debt forbearance”), c025 (“Of which: non performing”)
* F20.05a removed c020 c020 (“Of which: defaulted”), added c022 (“Of which: debt forbearance”), c025 (“Of which: non performing”)
* F20.07 add r012 (“Of which: non performing”)
* F30.02 removed r020 (“of which: non performing”),r130 (“of which: defaulted”), added r021, r131 (both “of which: non performing”)
* F31.01 changed categorisation of r100 (“of which: defaulted”)
* New Dimensions PFS (performing status) and FBS (Forbearance status)
* Additional members in IM and PL

Minor corrections to labelling to align with EC publication of ITS:

* C05.02 corrected label of r090 and r120 to r140
* F40.01 corrected label of column 090

## v2.0.1 (Technical correction release)

Bug Fix – duplicate locator links in some files

## v2.0.0 (Public Release)

Bug Fixes:

* Systematic mapping error affecting many Hierarchies (resulting in them being out of order) corrected.
* Inclusion of RewriteUri element in catalog.xml
* Removal of .taxonomyPackage.xml file
* Interval Arithmetic libraries updated
  + Handle “INF” for decimal attributes
  + Handle empty sequences

DPM Corrections

* Correction of naming of two flow type members, which were missing the “(flow)” required by naming convention used for metrics:

1187 (md69) Changes in Defined benefit obligations other than Current service cost, Interest cost, Contributions paid by plan participants, Actuarial gains and losses, Foreign currency exchange, Benefits paid, Past service cost, Business combinations or divestiture *(flow)*

1190 (md72) Changes in equity other than those explicitly reported *(flow)*

## V2.0.0 (Public Consultation)

Baseline

1. Which also independently include this correction to validation rule implementations. [↑](#footnote-ref-1)
2. <https://www.eba.europa.eu/single-rule-book-qa> [↑](#footnote-ref-2)
3. “consistent” essentially meaning that the same ISO code should, where possible, be used for the currency unit as is in the member code. [↑](#footnote-ref-3)
4. See for example the list appropriate to the 2015 exercise in Annex I at <http://www.eba.europa.eu/regulation-and-policy/other-topics/regulatory-and-implementing-technical-standards-on-benchmarking-portfolios> [↑](#footnote-ref-4)
5. The xlink labels generated for two elements clashed [↑](#footnote-ref-5)
6. The original 2.0.1 taxonomy is supplied similarly packaged for reference [↑](#footnote-ref-6)
7. N.B. the respective organisations and their websites remain the authoritative sources for these files. [↑](#footnote-ref-7)
8. N.B. previous 2.0.1 release would under the new system have been labelled 2.0.0.1 [↑](#footnote-ref-8)
9. I.e. public consultation version on “2.1.0” Package would be referred to as 2.1.0.0.PWD [↑](#footnote-ref-9)