V4.4.phase 1 Errata: *(15/11/2026)*

Summary and Impact

This errata version addressed these issues:

- Fixed the filing indicator value for table K_29.02.b in CODIS.
    - Artifacts amended: taxonomy, DPM database, sample csv reporting package.
- Added a missing member to qNT (qx2054 – Finnish Supervisory Agency) and included this member in the CA_2 subcategory in the AMLA modules.
    - Artifacts amended: taxonomy, DPM database, glossary, annotated templates
- Added missing preconditions to validation rules v6465_m and v90349_m and changed the severity level to “warning” for v90347_m, v90348_m and v90349_m in the RESOL modules.
    - Artifacts amended: DPM database, taxonomy, validation rule Excel file.
- Amended the FromReferenceDate and ToReferenceDate in Pillar3 modules.
    - CODIS: FromReferenceDate amended to 30/06/2027 for CODIS.
    - FINDIS and ESGIS: FromReferenceDate temporarily set to 31/12/2027 (the final FromReferenceDate is still pending) .

V4.4.phase 1: *(08/10/2026)*

Summary and Impact

- This release introduces the following new modules:
    - **IFRS18** and **IFRS18DP** applicable from the **03/2027** reference date. From the **03/2027** reference date until IFRS18 is incorporated into FINREP9 (expected from reference

date **09/2027** or **12/2027**), credit institutions may choose to report the P&L templates using either the **FINREP9** or **IFRS18** modules.

    - **AML_ELIGIBILITY** in the AMLA framework.

- This release also includes updates to:
    - Five modules in the **Pillar 3** framework: **CODIS**, **ESGDIS**, **FINDIS**, **GSIIDIS**, and **P3DH**.
    - The **RESOL1** and **RESOL2** modules in the Resolution framework.
    - The **MREL_DECISIONS** module in the MREL framework.
    - The **AML_RA** module to replace the module version produced in release 4.3
    - The **TCB_LIQUIDITY** module to replace the module version produced in release 4.3

Artefacts included

- DPM database (DPM 2.0)
- Annotated templates and DPM dictionary
- EBA validation rule Excel files
- Updated XBRL taxonomy
    - Taxonomy package under taxonomy architecture 2.0
        1. 4.3 dictionary package (EBA_XBRL_4.4_Dictionary_4.4.0.0)
        2. 4.3 severity package (EBA_XBRL_4.4_Severity_4.4.0.0)
        3. 4.3 framework package (EBA_XBRL_4.4_Reporting_Frameworks_4.4.0.0)
- xBRL-CSV Sample instance documents

V4.3: *(23/06/2026)*

Summary and Impact

- Simplification of Glossary Versioning Implementation in the taxonomy

  The current taxonomy implementation (from release 4.0 to release 4.2.1) requires the use of multiple glossary versions across releases. A single reporting datapoint (metric + dimensions) may reference elements originating from different glossary versions. This significantly complicates taxonomy generation, increases maintenance costs, and reduces traceability.

  These challenges primarily affect dimensions, enumerated metrics, and hierarchies, and they create cross-release dependencies that are increasingly difficult to manage. As a consequence, glossary versioning has become a major contributor to taxonomy generation complexity and operational risk

  From release 4.3, all glossary versioned elements (dimensions, enumerated metrics, and hierarchies) used by modules in that release shall be generated as new versions and stored under the corresponding release folder.

  This implies that for a given release (e.g. release 4.3), the taxonomy shall contain a complete set of release-specific glossary components, even when the underlying semantic definitions remain unchanged compared to a previous release. Although this results in duplication, the operational simplicity gained outweighs the cost of storing repeated elements.

  Here is a simple example of comparison for a reporting fact description (with enumerated metric) before simplification and after simplification

  Before simplification (enumerated metric, dimensions prefixed with different releases):
  eba_met_4.0:CDF;eba_dim_3.4:AEE#eba_AP:x246;eba_dim_3.4:LEE#eba_MC:x1273;eba_dim_3.4:MCY#eba_MC:x1274;eba_dim_4.0:qBBF#eba_qSR:qx2088;eba_dim_4.0:qCAA#eba_qAI:qx2017;eba_dim_4.0:qJKI#eba_qNF:qx2016;eba_dim_4.2:qBWQ#eba_GA:x33
  After simplification (enumerated metric, dimensions all prefixed with the current release):
  eba_met_4.3:CDF;eba_dim_4.3:AEE#eba_AP:x246;eba_dim_4.3:LEE#eba_MC:x1273;eba_dim_4.3:MCY#eba_MC:x1274;eba_dim_4.3:qBBF#eba_qSR:qx2088;eba_dim_4.3:qCAA#eba_qAI:qx2017;eba_dim_4.3:qJKI#eba_qNF:qx2016;eba_dim_4.3:qBWQ#eba_GA:x33

- 41 items in GA category have their Names updated in this release. Ex: for item x50, Name is updated from SSM_ECB to SSM - European Central Bank
- Release contains 4 modules :
    - Modules TCB_CORE, TCB_HU, TCB_LIQUIDITY in framework TCB
    - Module AML_RA in framework AMLA
- From release 4.3, as only xBRL-CSV reporting format is allowed from reference date 31/03/2026, only the xBRL-CSV sample files are provided.

Artefacts included

- DPM database (DPM 2.0)
- Annotated templates and DPM dictionary
- EBA validation rule Excel files
- Updated XBRL taxonomy
    - Taxonomy package under taxonomy architecture 2.0
        1. 4.3 dictionary package (EBA_XBRL_4.3_Dictionary_4.3.0.0)
        2. 4.3 severity package (EBA_XBRL_4.3_Severity_4.3.0.0)
        3. 4.3 framework package (EBA_XBRL_4.3_Reporting_Frameworks_4.3.0.0)
- xBRL-CSV Sample instance documents

V4.2.1: *(18/02/2026)*

Release 4.2.1 addressed the issues in release 4.2 for Module FINREP9DP:

- Add missing table F_11.02.dp
- Add missing table F_18.00.e.dp

- Add missing table F_19.00.a.dp
- Add missing columns 0030 and 0055 in F_18.00.a.dp
- Add missing row 0340 in F_19.00.d.dp
- Add missing rows 0440 and 0450 in F_02.00.dp
- Remove F_19.00.dp

Release 4.2.1 includes no updates on glossary, However, it was identified that some references in compound-items-def.xml were not required, and these have therefore been removed from hier.xsd in this release.

.

DB Changes

- Add non-key field OwnerID on different entities: Category, Property, Item, Table, Module etc.

V4.2 Errata: *(13/01/2026)*

Summary and Impact

This errata version addressed these issues:

- Correct Subcategory qTR5 used by module SBPIM and SBP_RM
    - Artifacts amended: taxonomy, DPM database, glossary, annotated templates
- Associate missing C_34.02.b to the IF_Class2 module
    - Artifacts amended: DPM database, taxonomy, annotated templates
- Correct of new_IG1 subcategory to remove Kosovo and add “Other countries” used by modules SBP_CR/COREP_LE/COREP_ALM/COREP_OF/COREP_LCR_DA/IF_GROUPTEST.
    - Artifacts amended: DPM database, taxonomy, annotated templates

- Amend of Category for main property qBCQ used on column 0080 on N_01.01 (NOTIF_IMPRACTICABILITY), and apply GA4 Subcategory
    - Artefacts amended: Taxonomy and DPM database, annotated templates
- Remove unused orphaned nodes in rendering linkbases f_40.02.xml, z_04.00.xml, z_07.02.xml, z_07.04.xml, z_11.00.xml, z_12.00.xml
- Remove useless KeyVariableVID on non-key HeaderVersion in database.
- Regenerate the sample CSV instance documents to add the missing "," on multiple currency csv files.
- Add and Amend multiple VRs in different modules.
- Amend the table layouts to correctly show the item category in the superCategories.

Artefacts included

- DPM database (DPM 2.0)
- Annotated templates and DPM dictionary
- EBA validation rule Excel files
- Updated XBRL taxonomy
    - Taxonomy package under taxonomy architecture 2.0
        1. 4.2 dictionary package (EBA_XBRL_4.2_Dictionary_4.2.0.0)
        2. 4.2 severity package (EBA_XBRL_4.2_Severity_4.2.0.0)
        3. 4.2 framework package (EBA_XBRL_4.2_Reporting_Frameworks_4.2.0.0)
- Sample instance documents
    - For taxonomy under architecture 2.0
        1. xBRL_XML (we still publish sample files in xBRL-XML format, but this is only for taxonomy testing purpose)
        2. xBRL-CSV

V4.2 release: *(25/11/2025)*

Summary and Impact

- In this release 4.2, all modules have been updated either for ITS updates or for data quality project purpose, in total there are 51 module versions created.
- This 4.2 release is completely developed under tool DPM studio based on DPM 2.0.
- From release 4.2, DPM 1.0 is not any more produced, we only publish DPM 2.0
- The taxonomy is generated from the database (DPM 2.0) and it follows taxonomy architecture 2.0.
- All validation rules are deactivated in Pillar3 and in SEPA_IPR (not required according to ITS)
- Add import typed dimension style filing indicator taxonomy in all entry points produced in releases < 3.1 to support xBRL-CSV format in Full_taxonomy package.

  <xs:import namespace="http://www.xbrl.org/taxonomy/int/filing-indicators/REC/2021-02-03" schemaLocation="http://www.xbrl.org/taxonomy/int/filing-indicators/REC/2021-02-03/filing-indicators.xsd"/>
- Implement one of the table constraints to disallow empty value on key columns.

Artefacts included

- DPM database (DPM 2.0)
- Annotated templates and DPM dictionary
- EBA validation rule Excel files
- Updated XBRL taxonomy
    - Taxonomy package under taxonomy architecture 2.0

1. 4.2 dictionary package (EBA_XBRL_4.2_Dictionary_4.2.0.0)
2. 4.2 severity package (EBA_XBRL_4.2_Severity_4.2.0.0)
3. 4.2 framework package (EBA_XBRL_4.2_Reporting_Frameworks_4.2.0.0)

- Sample instance documents
    - For taxonomy under architecture 2.0
        1. xBRL_XML (we still publish sample files in xBRL-XML format, but this is only for taxonomy testing purpose)
        2. xBRL-CSV

V4.1 Errata: *(26/06/2025)*

Summary and Impact

This errata version addressed these issues:

- Wrong table code K_43_00 (ESGDIS)
    - Artifacts amended: taxonomy, DPM
- Missing "unit" column in s_01.01.json file (SEPA_IPR);
    - Artifacts amended: taxonomy (s_01.01.json) and sample instance documents
- Key variable allocated to TableVersionCell {K_73.00.a, r0010, c0010} (CODIS);
    - Artifacts amended: taxonomy (k_73.00.a.json), DPMs, annotated template

- Two subcategories of the same Category having same subCategory code (TR12 and qEC4).
    - Artefacts amended: Taxonomy and DPM and dictionary excel file
- Clean KeyVariableVID on the non-key headers
    - Artifacts amended: DPM 2.0

V4.1: *(27/05/2025)*

Summary and Impact

- Modular release in 4 frameworks:
    - Module SEPA_IPR in framework PAY
    - Module ESG in framework ESG
    - Modules MICA, MICA_OF in framework MICA
    - Modules CODIS, FINDIS, ESGDIS, IRRBBDIS, MRELTLACDIS, REMDIS, P3DH, GSIIDIS in framework PILLAR3
- This 4.1 release is completely developed under new tool DPM studio based on DPM 2.0.
- The produced database (DPM 2.0) for 4.1 release is then migrated reversely to the database (DPM 1.0) except the validation rules.
- The taxonomy is generated from the database (DPM 2.0) and it follows taxonomy architecture 2.0.
- All validation rules are deactivated in Pillar3 and in SEPA_IPR (not required according to ITS)
- EBA filing rules version 5.6 (3 extra rules on csv reporting format, and some explanation on MICA reporting subject)

Artefacts included

- DPM database (DPM 1.0), without validation rules
- DPM database (DPM 2.0)
- Annotated templates and DPM dictionary
- EBA validation rule Excel files
- Updated XBRL taxonomy
    - Taxonomy package under taxonomy architecture 2.0
        1. 4.1 dictionary package (EBA_XBRL_4.1_Dictionary_4.1.0.0)
        2. 4.1 severity package (EBA_XBRL_4.1_Severity_4.1.0.0)
        3. 4.1 framework package (EBA_XBRL_4.1_Reporting_Frameworks_4.1.0.0)
- Sample instance documents.
    - For taxonomy under architecture 2.0
        1. xBRL_XML
        2. xBRL-CSV

V4.0 Errata 5: *(20/03/2025)*

Summary and Impact

- It is discovered recently that default member is being used in 4 subcategories (qEC3, qEC2, qAE1, qAE0) as one of the allowed values on the key dimensions for some tables in COREP_OF modules, this bad practice will make conversion from xBRL-XML to xBRL-CSV impossible, this release is to replace the default members qx0 with a new member qx01 in these 4 subcategories.

- On Taxonomy:

    - Amend 8 files in domain qae and qec folders to add new member qx01 and amend the subcategories



    - Deactivate the impacted validation rules and also several rules that missed to be deactivated on 11/03/2025 in DORA

- On DPM2:

    - Apply the queries in file DPM2_replace_Default_Members_4_0.txt to add the new member to replace the default members in 4 subcategories

    - Apply the queries in file deactivate_vrs_20250220.txt to deactivate the rules.

- On DPM1:

    - Apply queries in file DPM1_replace_Default_Members_4_0.txt to add the new member to replace the default members in 4 hierarchies

- On validation rule excel files: deactivate rules with deactivation date 20/03/2025

- On glossary excel file: add new member qx01 in two categories qEC and qAE, and replace qx0 with qx01 in four subCategories.

V4.0 Errata 4 + deactivation: *(10/03/2025)*

Summary and Impact

- On Taxonomy:
    - Amend 27 validation rules on COREP_OF (v0415_m, v0416_m …) these rules had bindAsSequence issue and now fixed.
    - Deactivate 163 validation rules in COREP_OF, MICA_ITS, IF_CLASS2
    - Amend JSON files on historical modules to contain the missing namespace prefix definition in Full_Taxonomy.zip
- On DMP2: apply script to deactivate the 168 validation rules (163 rules implemented in XBRL, and 5 rules not implemented in XBRL):
    - See deactivate_vrs_2025-03-10.sql
- On DPM 1.0:
    - Increase DomainCode field size to 15 in Domain table
    - Apply script 1: to address the typed domain code issue

```
UPDATE DataType INNER JOIN [Domain] ON DataType.DataTypeID = Domain.DataTypeID SET
[Domain].DomainCode = UCase(Left([datatypeLabel],3)) & "_NA", [Domain].DomainXbrlCode = 'eba_' &
UCase(Left([datatypeLabel],3)) & "_NA"
WHERE (((Domain.DomainCode) Like 'XX' & "*"));
```

    - Apply script 2: to address the missing members in hierarchy for 3 extensible enumeric metrics:

```
UPDATE Metric SET Metric.CodeSubDomainID = 39186  WHERE Metric.MetricID = 8831;
UPDATE Metric SET Metric.CodeSubDomainID = 38738  WHERE Metric.MetricID = 12694;
UPDATE Metric SET Metric.CodeSubDomainID = 38741  WHERE Metric.MetricID = 12697
```

- On DPM-XL grammar: republish the updated grammar in item 4.a on Reporting framework 4.0 | European Banking Authority
- ON Validation rule excel files:
    - 163 rules implemented in XBRL deactivated and with their deactivation date on COREP_OF, MICA_ITS, IF_CLASS2

- 5 rules not implemented in XBRL deactivated and with their deactivation date on DORA

V4.0 Errata 3: *(10/02/2025)*

Summary and Impact

- On Taxonomy:
  - Amend 64 assertion files on COREP, v23360_m, v22950_m, v11887_m, v22951_m, v11889_m… these rules had key dimension filter implementation issue and now fixed.
  - Add/Amend JSON meta data files for all the module versions (more than 300 module versions) to support csv format in Full_Taxonomy package.

V4.0 Errata 2: *(22/01/2025)*

Summary and Impact

- On DPM 1.0:
  - Amend missing Context definition for some contextID
  - Amending the wrong assignment of datapoint vid on some cells
  - Amend the missing tables.
  - Amend missing restrictionID on OrdinateCategorisation on some open tables
- On DPM 2.0
  - Amend some ModuleVID to make it consistent with DPM 1.0

V4.0 Errata: *(02/01/2025)*

Summary and Impact

- On taxonomy:
    - Amend q_03.01-rend.xml to fix an inheritance issue in the child nodes.
    - Amend the table JSON files to use the coherent namespace and to include the missing namespace prefix definition.

V4.0: COREP_OF, COREP_LR, IF_CLASS2, MICA_ITS, DORA *(19/12/2024)*

Summary and Impact

- Modular release for *COREP_OF, COREP_LR, IF_CLASS2, DORA, MICA_ITS*
- Besides these regular modules, 3 extra modules (P3_NONREM_DIS_DOCS, P3_REM_DIS_DOCS, P3_DIS_DOCS) are also created under framework Pillar3 in DPM 1.0 and DPM 2.0, these modules are pdf modules, so without any modelled tables under them, they are created for pdf data collection for Pillar3 pilot project.
- This 4.0 release is completely developed under new tool DPM studio based on DPM 2.0.
- The produced database (DPM 2.0) for 4.0 release was then migrated reversely to the database (DPM 1.0) except the validation rules.
- Version field is removed on taxonomy table in DPM 1.0 (as the version information should be on module level, and it is already in Module table since release 3.4).
- The taxonomy is generated from the database (DPM 2.0) and it follows taxonomy architecture 2.0.
- Compound items are implemented in taxonomy under their domain in compound-items-def.xml file.

- Key-Foreign table constraints are implemented in table Json files for DORA using XBRL specification xBRL-CSV Table Constraints 1.0
- The documentation related to model and explanation on DPM 2.0 is also included in the technical package

Artefacts included

- DPM database (DPM 1.0), without validation rules
- DPM database (DPM 2.0)
- Annotated templates and DPM dictionary
- EBA validation rule Excel files
- Updated XBRL taxonomy
    - Taxonomy package under taxonomy architecture 2.0
        1. 4.0 dictionary package (EBA_XBRL_4.0_Dictionary_4.0.0.0)
        2. 4.0 severity package (EBA_XBRL_4.0_Severity_4.0.0.0)
        3. 4.0 framework package (EBA_XBRL_4.0_Reporting_Frameworks_4.0.0.0)
- Sample instance documents.
    - For taxonomy under architecture 2.0
        1. xBRL_XML
        2. xBRL-CSV

V3.5: Errata version for V3.5

Summary and Impact

- For taxonomy under taxonomy architecture 2.0
    - Amend multiple currency unit issue in I_04.00.json file in taxonomy package under taxonomy architecture 1.0
    - Amend assertion precondition issue in fc-find-prec.xml
- For taxonomy under taxonomy architecture 2.0
    - Include the assertions
    - Improve definition linkbases by reducing the hypercubes
    - Amend filing indicator (entity and period) in the xBRL-XML sample issues
    - Amend filing indicator to use the filing indicator defined in the namespace http://www.eurofiling.info/xbrl/ext/filing-indicators.
- Republish DPM 2.0 with validation rules meta data
- Amend some typos errors on the documentation on taxonomy architecture 2.0 published on Reporting framework 4.0 | European Banking Authority (europa.eu)

V3.5: COREP_FRTB, DORA, FC, REM_DBM, MREL_TLAC *(08/07/2024)*

Summary and Impact

- Modular release for *COREP_FRTB, DORA, FC, REM_DBM and MREL_TLAC*
- COREP_FRTB produced in this release will not be used, it will be replaced by a new version in a future framework release, COREP_FRTB in this release has the same FromDate and ToDate in the Module table to indicate that this version is not usable.
- DORA module produced in this release will not be used, it is still waiting for being amended for the final adopted ITS. DORA in this release has the same FromDate and ToDate in the Module table to indicate that this version is not usable.
- Remove FromDate and ToDate field on taxonomy table in DPM 1.0 (FromDate and ToDate on taxonomy table reflect the wrong information as not all the modules in the same taxonomy has the same FromDate and ToDate).

- From this release, not all the modules under the same framework are updated, only modules need to be updated are updated in the release, ex: only module COREP_FRTB of framework COREP has a new module version in this release, all other modules in framework COREP are not changed, the previous module versions should continue to be used.

- This release is developed under new tool "DRR studio" for its modelling part, for the validation rule part it is still developed under DPM 1.0 with old tools.

- Both DPM 1.0 and DPM 2.0 are delivered with this release; at current stage DPM 2.0 does not include validation rules in it because validation rules are not developed under DPM 2.0. In several weeks, another version of DPM 2.0 with validation rules will be delivered after the validation rules migrated to DPM 2.0.

- Two taxonomy packages are produced, one is under taxonomy architecture 1.0, and the other under taxonomy architecture 2.0. The former one is to be used for the whole reporting chain; the latter one is also published, it is for user to check their differences, and eventually provide the feedback.

- The taxonomy under architecture 2.0 has not yet assertions in it because validation rules are not developed under DPM 2.0, In several weeks, another version of taxonomy under architecture 2.0 with assertions will be delivered after the validation rules migrated to DPM 2.0.

- The documentation related to model and explanation on DPM 2.0 was published in 2023 on DPM data dictionary | European Banking Authority (europa.eu)

- The documentation on taxonomy architecture 2.0 was published in 2023 on https://www.eba.europa.eu/sites/default/files/document_library/Risk%20Analysis%20and%20Data/Reporting%20Frameworks/Reporting%20framework%203.4/1054952/EBA%20and%20EIOPA%20taxonomy%20architecture%20v2.0-20230424.pdf

Artefacts included

- DPM database (db 1.0)

- DPM database (db 2.0)

- Annotated templates and DPM dictionary

- EBA validation rule Excel file

- Updated XBRL taxonomy
    - Taxonomy package under taxonomy architecture 1.0
        1. 3.5 dictionary package (EBA_CRD_IV_XBRL_3.5_Dictionary_3.5.0.0)
        2. 3.5 severity package (EBA_CRD_IV_XBRL_3.5_Severity_3.5.0.0)
        3. 3.5 framework package (EBA_CRD_XBRL_3.5_Reporting_Frameworks_3.5.0.0)
    - Taxonomy under taxonomy architecture 2.0
        1. taxonomy 3.5 (architecture 2.0).zip
- Sample instance documents.
    - For taxonomy under architecture 1.0
        1. xBRL_XML
        2. xBRL-CSV
    - For taxonomy under architecture 2.0
        1. xBRL_XML: filing indicators expressed using typed dimension instead of using tuples
        2. xBRL-CSV

DB Changes

- Remove FromDate and ToDate from taxonomy table in DPM 1.0

V3.4: IRRBB and MREL_TLAC *(06/02/2024)*

Summary and Impact

- Modular release for IRRBB and MREL_TLAC.
- The first reference date for MREL_TLAC module version 1.1.0, generated in release 3.4, is provisionally set as 06/2024. However, the official reference date for this MREL_TLAC module has not yet been determined. Until further notice, please continue to utilize module version 1.0.1, created in release 3.2.
- On module element definition, add attribute @model:version to indicate the version of module being created (model:version attribute is defined in the newly published Eurofiling taxonomy 2.0)
- Use the published xBRL-CSV document type and xBRL-CSV namespace:

"documentType" : "https://xbrl.org/2021/xbrl-csv"

"xbrl": https://xbrl.org/2021

- Update the JSON files using published xBRL-CSV document type and xBRL-CSV namespace on the historical versions of taxonomy in the "full" archive of taxonomy package.

Artefacts included

- DPM database
- Annotated templates and DPM dictionary
- EBA validation rule Excel file
- Updated XBRL taxonomy
    - XBRL "Taxonomy packages" containing:
        1. 3.4 dictionary package (EBA_CRD_IV_XBRL_3.4_Dictionary_3.4.0.0)
        2. 3.4 severity package (EBA_CRD_IV_XBRL_3.4_Severity_3.4.0.0)

3. 3.4 framework package (EBA_CRD_XBRL_3.4_Reporting_Frameworks_3.4.0.0)

- One combined “full” archive of 3.4 with all the historical versions.

  Note the full archive contains the updates on JSON files on the use the published xBRL-CSV document type and xBRL-CSV namespace

DB Changes

- Add field “Version” in Module table to indicate module version.

V3.3.phase3: IRRBB *(31/10/2023)*

Summary and Impact

- Modular release for IRRBB
- Advanced ad-hoc data collection from reference date 12/2023 until the ITS applies, as decided by BoS and based on templates of final draft ITS, and is only for credit institutions that are part of the QIS sample, highest level of consolidation in the EU
- First reference date of ITS: September 2024
- Includes also an errata version for 3.3.phase2:
  - Amends label from “Supervisory Benchmarking 1.3.0 (DPM 3.1.1)” to Supervisory Benchmarking 1.3.0 (DPM 3.3.1) in tax-lab-en.xml
  - Amend assertion message in vr-e09358_e-err-en.xml (in SBP_CR module)

Artefacts included

- DPM database
- Annotated templates and DPM dictionary
- EBA validation rule Excel file
- Updated XBRL taxonomy
    - XBRL "Taxonomy packages" containing:
        1. 3.3 phase3 dictionary package (EBA_CRD_IV_XBRL_3.3_Dictionary_3.3.2.0)
        2. 3.3 phase1 severity package (EBA_CRD_IV_XBRL_3.3_Severity_3.3.0.0)
        3. 3.3 phase1 framework errata package (EBA_CRD_XBRL_3.3_Reporting_Frameworks_3.3.0.0_errata)
        4. 3.3 phase2 severity package (EBA_CRD_IV_XBRL_3.3_Severity_3.3.1.0)
        5. 3.3 phase2 framework errata package (EBA_CRD_XBRL_3.3_Reporting_Frameworks_3.3.1.0_errata)
        6. 3.3 phase3 severity package (EBA_CRD_IV_XBRL_3.3_Severity_3.3.2.0)
        7. 3.3 phase3 framework package (EBA_CRD_XBRL_3.3_Reporting_Frameworks_3.3.2.0)

V3.3.phase2: SBP and Errata version for V3.3 phase1 *(12/07/2023)*

Summary and Impact

- Modular release for SBP
- Includes also an errata version for 3.3.phase1:
    - Amends filing indicator value for template K 50.00 in database and in file k_50.00-lab-codes.xml
- Inclusion of JSON meta data into the taxonomy to support xBRL-CSV reporting format.[1]
- Applies the new taxonomy architecture, with severity level information documented in a separate folder <set> along with the folders <mod>, <tab> and <val>.

Artefacts included

- DPM database
- Annotated templates and DPM dictionary
- EBA validation rule Excel file
- Updated XBRL taxonomy
    - XBRL "Taxonomy packages" containing:
        1. The 3.3 phase2 dictionary package
        2. the 3.3 phase2 framework package (mod, tab and val folders)
        3. the 3.3 phase2 framework severity package (set folder)
        4. the 3.3 phase1 framework errata package (mod, tab and val folders)

DB Changes

- From 3.2, only the information of table cells in in the latest version of taxonomy is populated in table mvCellLocation. This table mvCellLocation can be considered as a view (classified in the VIEWS_AND_UTILITY_QUERIES), it is only be used to generate the EBA table layouts. The

[1] https://www.xbrl.org/Specification/xbrl-csv/CR-2021-02-03/xbrl-csv-CR-2021-02-03.html

content of this table is to list all cell information in any table and in any taxonomy, it can be easily obtained from the core model via queries.

V3.3.phase1: IPU, ESG and Pillar3 *(01/06/2023)*

Summary and Impact

- Modular release for IPU, ESG and Pillar3 (3 new frameworks)
    - Module IPU created in IPU framework
    - Module ESG created in ESG framework
    - Modules CONDIS, FINDIS, ESGDIS and REMDIS created in Pillar3 framework.
- Inclusion of JSON meta data into the taxonomy to support xBRL-CSV reporting format.[2]
- Applies the new taxonomy architecture, with severity level information documented in a separate folder <set> along with the folders <mod>, <tab> and <val>.

Artefacts included

- DPM database
- Annotated templates and DPM dictionary
- EBA validation rule Excel file
- Updated XBRL taxonomy
    - XBRL "Taxonomy packages" containing
        1. The 3.3 phase1 dictionary package
        2. the 3.3 phase1 framework package (mod, tab and val folders)
        3. the 3.3 phase1 framework severity package (set folder)

[2] https://www.xbrl.org/Specification/xbrl-csv/CR-2021-02-03/xbrl-csv-CR-2021-02-03.html

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DB Changes

- From 3.2, only the information of table cells in in the latest version of taxonomy is populated in table mvCellLocation. This table mvCellLocation can be considered as a view (classified in the VIEWS_AND_UTILITY_QUERIES), it is only be used to generate the EBA table layouts. The content of this table is to list all cell information in any table and in any taxonomy, it can be easily obtained from the core model via queries.

Update table JSON files *(06/01/2023)*

Summary and Impact

- Update table JSON files {table}.json to use data point id instead data point vid to represent the column, these items are updated on Reporting framework 3.2 | European Banking Authority (europa.eu) :
    - 4.b: Taxonomy package 3.2 (for all the tables in release 3.2)
    - 4.a: FullTaxonomy.7z (for all the tables in release 3.2, 3.1 and for Payment in 2.10)
    - 4.c: updated sample instance documents

V3.2.phase3: Remuneration and Errata version for V3.2 phase1 and v3.2.phase2

(21/09/2022)

Summary and Impact

- Modular release for *Remuneration with* 5 modules produced: REM_BM, REM_GAP, REM_HE, REM_HR_Country, REM_HR_Institution.

- Includes also an errata version for 3.2.phase1 and 3.2.phase2:

    - Adds attributes model:fromDate and model:toDate on module element definition in the entry point files to indicate the applied reference date scope of this module for all the modules in 3.2.releases. (ex: element REM_BM in file rem_bm.xsd)

        1. Apply the new fromDate 30/06/2023 for modules COREP_AE, COREP_ALM, GSII, AE, IF_Class2, IF_calss3 and IF_GroupTest.

        2. Apply the temporary fromDate 31/12/9999 for module IF_TM because the first reference date is still unknow up to today.

    - Update the JSON meta data files to apply the new entity scheme https://eurofiling.info/eu/rs and to amend JSON files to use the latest Data point Version ID.

    - Amend params.xml file in COREP framework to support liquidity subgroup in v4003_c.

    - Amend inconsistency on "Arithmetic approach" between "VR excel file" and XBRL assertion implementation for ~ 100 validation rules in COREP_OF and FINREP modules:

- All the modules produced in release 3.2 do not contain CON/IND information except SBPIMV_CON and SBPIMV_IND. As indicated in EBA filing rules document V 5.2(filing rule 3.6), CON/IND information is being moved from module name to reporting subjects From reference date 31/12/2022 onwards and for the module without _con/_ind in its module name.

- Inclusion of a new specific data type (notEmptyString) in the taxonomy, used to define the data type for <typed domain>. The empty string is not allowed from 3.2 for any typed dimension. It will be applied from 30/06/2022 for any submitted files regardless its reference dates.

- Applies latest updates (v1.2.1) of https://www.eurofiling.info/eu/fr/xbrl/ext/pivot-variable.xml where two pivot variables have been created; refers these two pivot variables in the relevant assertions to ensure their evaluations for whatever reporting format. (traditional XBRL or xBRL-CSV)

- Inclusion of JSON meta data into the taxonomy to support xBRL-CSV reporting format.[3]

[3] https://www.xbrl.org/Specification/xbrl-csv/CR-2021-02-03/xbrl-csv-CR-2021-02-03.html

- Applies the new taxonomy architecture, with severity level information documented in a separate folder <set> along with the folders <mod>, <tab> and <val>.
- Extracts set folders from the framework taxonomy package and create a separate severity package. This separation helps when loading taxonomy in choosing the most updated severity package that can be updated in small validation rule packages

Artefacts included

- DPM database
- Annotated templates and DPM dictionary
- EBA validation rule Excel file
- Updated XBRL taxonomy
    - XBRL "Taxonomy packages" containing:
        1. 3.2 phase3 dictionary package (EBA_CRD_IV_XBRL_3.2_Dictionary_3.2.2.0)
        2. 3.2 phase1 severity package (EBA_CRD_IV_XBRL_3.2_Severity_3.2.0.0)
        3. 3.2 phase1 framework errata package (EBA_CRD_XBRL_3.2_Reporting_Frameworks_3.2.1.0_Errata)
        4. 3.2 phase2 severity package (EBA_CRD_IV_XBRL_3.2_Severity_3.2.1.0)
        5. 3.2 phase2 framework errata package (EBA_CRD_XBRL_3.2_Reporting_Frameworks_3.2.1.0_Errata)
        6. 3.2 phase3 severity package (EBA_CRD_IV_XBRL_3.2_Severity_3.2.2.0)
        7. 3.2 phase3 framework package (EBA_CRD_XBRL_3.2_Reporting_Frameworks_3.2.2.0)

DB Changes

- From 3.2, only the information of table cells in the latest version of taxonomy is populated in table mvCellLocation. This table mvCellLocation can be considered as a view (classified in the VIEWS_AND_UTILITY_QUERIES), it is only be used to generate the EBA table layouts. The content of this table is to list all cell information in any table and in any taxonomy, it can be easily obtained from the core model via queries.

V3.2.phase2: SBP, RES, FP, MREL, FINREP, COVID19, Notification and PAY *(03/06/2022)*

Summary and Impact

- Modular release for *SBP, RES, FP, MREL, FINREP, COVID19, Notification and PAY*
- All the modules applied from reference date 31/12/2022 do not contain CON/IND information, as indicated in EBA filing rules document V 5.1(filing rule 3.6), CON/IND information is being moved from module name to reporting subjects from reference date 31/12/2022 onwards.
- For SBPIMV, modules with CON, IND are still produced in this version for reference date 09/2022.
- SBP, RES, FP and MREL Decisions have few modelling updates; for all the other frameworks (FINREP, MREL TLAC, PAY, COVID19, NOTIFICATION, PAY), the modules without

CON/IND/IFRS/GAAP are created with no further amendments to the data point definition and table definition.

- Adds attribute model:fromDate and model:toDate on module element definition in the entry point files to indicate the applied reference date scope of this module. (ex: element FINREP9 in file finrep9.xsd)

- Inclusion of a new specific data type (notEmptyString) in the taxonomy, used to define the data type for <typed domain>. The empty string is not allowed from 3.2 for any typed dimension. It will be applied from 31/06/2022 for any submitted files regardless its reference dates.

- Applies latest updates (v1.2.1) of https://www.eurofiling.info/eu/fr/xbrl/ext/pivot-variable.xml where two pivot variables have been created; refers these two pivot variables in the relevant assertions to ensure their evaluations for whatever reporting format. (traditional XBRL or xBRL-CSV)

- Inclusion of JSON meta data into the taxonomy to support xBRL-CSV reporting format.[4]

- Applies the new taxonomy architecture, with severity level information documented in a separate folder <set> along with the folders <mod>, <tab> and <val>.

- Extracts set folders from the framework taxonomy package, and create a separate severity package for 3.2.phase1 and 3.2.phase2. This separation helps when loading taxonomy in choosing the most updated severity package that can be updated in small validation rule packages

Artefacts included

- DPM database
- Annotated templates and DPM dictionary
- EBA validation rule Excel file
- Updated XBRL taxonomy
    - XBRL "Taxonomy packages" containing
        1. The 3.2 phase2 dictionary package
        2. the 3.2 phase2 framework package (mod, tab and val folders)

[4] https://www.xbrl.org/Specification/xbrl-csv/CR-2021-02-03/xbrl-csv-CR-2021-02-03.html

3. the 3.2 phase2 framework severity package (set folder)
4. the 3.2 phase1 framework package (mod, tab and val folders)
5. the 3.2 phase1 framework severity package (set folder)

The package 4 and 5 are created to extract the set folder into a separate severity package for release 3.2.phase1, nothing is changed in 3.2 phase 1 in terms of data points or tables.

DB Changes

- From 3.2, only the information of table cells in in the latest version of taxonomy is populated in table mvCellLocation. This table mvCellLocation can be considered as a view (classified in the VIEWS_AND_UTILITY_QUERIES), it is only be used to generate the EBA table layouts. The content of this table is to list all cell information in any table and in any taxonomy, it can be easily obtained from the core model via queries.

V3.2.phase1: COREP, IF, AE and GSII *(10/03/2022)*

Summary and Impact

- Modular release for COREP, IF,AE and GSII reporting areas.
- All the modules do not contain CON/IND information, as indicated in EBA filing rules document V 5.1(filing rule 3.6), CON/IND information is being moved from module name to reporting subjects from reference date 31/12/2022 onwards.
- Inclusion of a new specific data type (notEmptyString) in the taxonomy, used to define the data type for <typed domain>. The empty string is not allowed from 3.2 for any typed dimension.
- Updates of the file "http://www.eba.europa.eu/eu/fr/xbrl/ext/2020/FilingIndicators.json" to remove the filing indicator taxonomy reference.
- Applies latest updates (v1.2.1) of https://www.eurofiling.info/eu/fr/xbrl/ext/pivot-variable.xml where two pivot variables have been created; refers these two pivot variables in

the relevant assertions to ensure their evaluations for whatever reporting format (traditional XBRL or xBRL-CSV)

- Inclusion of JSON meta data into the taxonomy to support xBRL-CSV reporting format[5]
- Applies the new taxonomy architecture, with severity level information documented in a separate folder <set> along with the folders <mod>, <tab> and <val>.

Artefacts included

- DPM database
- Annotated templates and DPM dictionary
- EBA validation rule Excel file
- Updated XBRL taxonomy
    - XBRL "Taxonomy packages" containing
        1. The 3.2 phase1 dictionary package
        2. the 3.2 phase 1 framework release, new taxonomy architecture
    - One combined "full" archive of 3.2.0.0 Phase 1 with all the historical versions.

      Note the full archive contains already the updates of the severity information included in small validation rule package published on 10 March 2022.

DB Changes

- From 3.2, only the information of table cells in the latest version of taxonomy is populated in table mvCellLocation. This table mvCellLocation can be considered as a view (classified in the VIEWS_AND_UTILITY_QUERIES), it is only be used to generate the EBA table layouts. The content of this table is to list all cell information in any table and in any taxonomy, it can be easily obtained from the core model via queries.

[5] https://www.xbrl.org/Specification/xbrl-csv/CR-2021-02-03/xbrl-csv-CR-2021-02-03.html

- The Database contains already the updates of the severity information included in small validation rule package published on 10 March 2022.

V3.1.phase2: SBP and RES *(27/07/2021)*

Summary and Impact

- Modular release for SBP and Resolution reporting areas.
- A hot fix version of 3.1.phase1 (IF) to address some issues in the JSON meta data
    - Using absolute URL in the taxonomy object
    - Adding missing namespace prefix definition
    - Change the value of parameterURL from parameter.csv to parameters.csv
- Update the file "http://www.eba.europa.eu/eu/fr/xbrl/ext/2020/FilingIndicators.json"
- Applies the new taxonomy architecture, with severity level information documented in a separate folder <set> along with the folders <mod>, <tab> and <val>.

Artefacts included

- DPM database
- Annotated templates and DPM dictionary
- EBA validation rule Excel file
- Updated XBRL taxonomy
    - XBRL "Taxonomy packages" containing
        1. The 3.1 phase2 dictionary package

2. the 3.1 phase 2 framework release, in new taxonomy architecture

3. the 3.1 phase 2 framework release in new taxonomy architecture, using node navigation functions

4. the 3.1 phase 1 framework release hotfix, in new taxonomy architecture

5. the 3.1 phase 1 framework release hotfix in new taxonomy architecture, using node navigation functions

The package 2 differs from the package 3 only in two files in <val> folder: find-params.xml and params.xml, where the functions xfi:taxonomy-refs and xfi:positive-filing-indicator are applied.

The package 4 differs from the package 5 only in two files in <val> folder: find-params.xml and params.xml, where the functions xfi:taxonomy-refs and xfi:positive-filing-indicator are applied.

Package 2 and package 3 are both delivered in 3.1 releases in considering that the tools may have not enough time to develop these xfi functions that were added in XBRL function registry in August 2020[6] . From 3.2 release, we will consider only deliver package 3.

Package 4 and package 5 are both delivered in 3.1 releases in considering that the tools may have not enough time to develop these xfi functions that were added in XBRL function registry in August 2020[7] . From 3.2 release, we will consider only deliver package 5.

DB Changes

- From 3.1, it requires that a template can belong to more than one framework. For example, templates C 18.00, C 19.00, C 20.00 etc. belong to both framework COREP and IF. In order to comply with this requirement, the FrameworkID field is removed from table [Template]

[6] https://specifications.xbrl.org/registries/functions-registry-1.0/index.html

[7] https://specifications.xbrl.org/registries/functions-registry-1.0/index.html

- Amend FromDate of 6 DataPointVIDs introduced in Remuneration 1.0.1 and amend the DataPointVID reference for 6 cells in Remuneration 1.0.1

  update DataPointVersion set FromDate = #31/12/2019# where DataPointVID in (459509, 459510, 459427, 459429, 459500, 459501);

  update TableCell set DataPointVID = 459509 where CellID = 3216873;
  update TableCell set DataPointVID = 459510 where CellID = 3216898;
  update TableCell set DataPointVID = 459427 where CellID = 3216879;
  update TableCell set DataPointVID = 459429 where CellID = 3216904;
  update TableCell set DataPointVID = 459500 where CellID = 3217256;
  update TableCell set DataPointVID = 459501 where CellID = 3217257;

V3.1.phase1: IF *(10/05/2021)*

Summary and Impact

- Modular release IF reporting areas.
- Applies the new taxonomy architecture, with severity level information documented in a separate folder <set> along with the folders <mod>, <tab> and <val>.
- Includes the JSON meta data into the taxonomy to support xBRL-CSV reporting format[8]
- Entry point schemas imports both tuple style filing indicators schema[9] and typed dimension style filing indicators schema[10]
  - Tuple style filing indicators only used for xBRL-XML reporting format
  - Typed dimension style filing indicators only used for xBRL-CSV reporting format
- Applies updated pivot-variables.xml (v1.1.0) [11] to support both tuple style filing indicators and typed dimension style filing indicators.

[8] https://www.xbrl.org/Specification/xbrl-csv/CR-2021-02-03/xbrl-csv-CR-2021-02-03.html

[9] http://www.eurofiling.info/eu/fr/xbrl/ext/filing-indicators.xsd

[10] https://www.xbrl.org/taxonomy/int/filing-indicators/REC/2021-02-03/filing-indicators.xsd

[11] http://www.eurofiling.info/eu/fr/xbrl/ext/pivot-variable.xml

- Updates find-params.xml (in val folder) to support tuple style filing indicators and typed dimension style filing indicators

Artefacts included

- DPM database
- Annotated templates and DPM dictionary
- EBA validation rule Excel file
- Updated XBRL taxonomy
    - XBRL "Taxonomy packages" containing
        1. The 3.1 phase1 dictionary package
        2. the 3.1 phase 1 framework release, in new taxonomy architecture
        3. the 3.1 phase 1 framework release in new taxonomy architecture, using functions instead of node navigation,

      The package 2 is different from the package 3 only in two files in <val> folder: find-params.xml and params.xml, where the functions xfi:taxonomy-refs and xfi:positive-filing-indicator are applied.

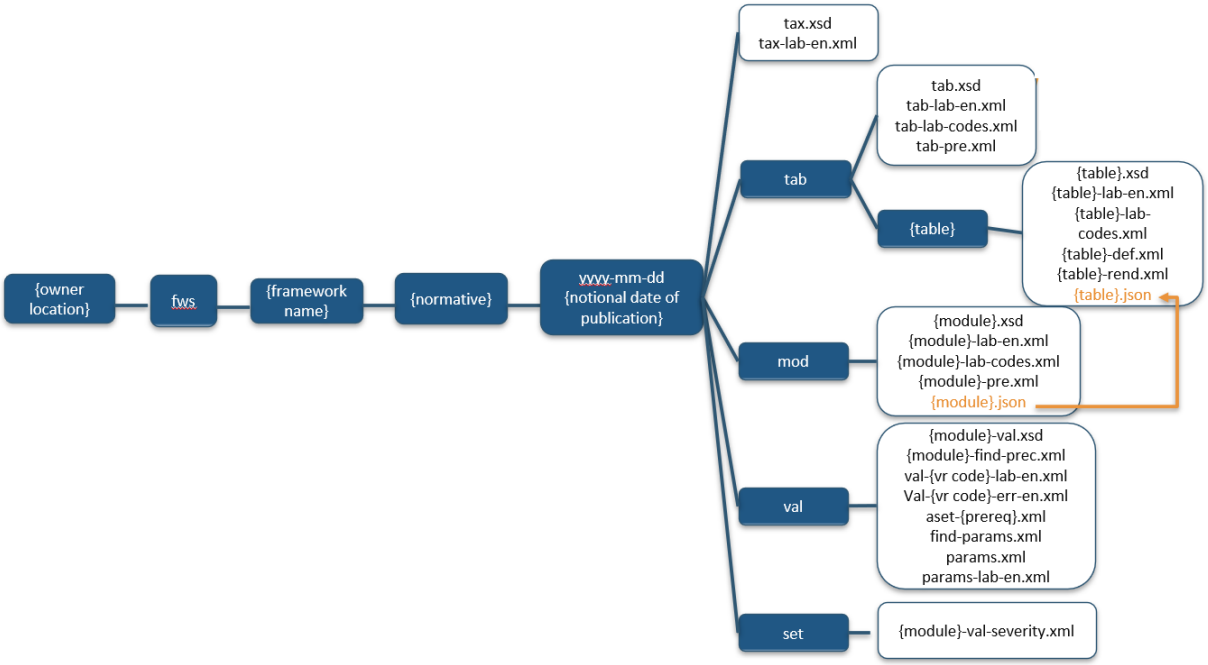
      Package 2 and package 3 are both delivered in 3.1 releases in considering that the tools may have not enough time to develop these xfi functions that were added in XBRL function registry in August 2020[12] . From 3.2 release, we will consider only deliver package 3.

    - One combined "full" archive of 3.1.0.0 Phase 1 containing IF updates, in new taxonomy architecture and without using the new functions in find-params.xml and params.xml

XBRL taxonomy architecture changes to include JSON meta data

- To support xBRL-CSV reporting format, JSON meta data files must be included in the taxonomy
- Taxonomy architecture with JSON meta data

[12] https://specifications.xbrl.org/registries/functions-registry-1.0/index.html



- Entry point json file is located the mod folder alongside with the entry point schema, it will always be named as {module}.json
- Table json files are in their relevant table folders.
- Entry point json file extends all {table}.json files of this module

DB Changes

- From 3.1, it requires that a template can belong to more than one framework. For example, templates C 18.00, C 19.00, C 20.00 etc. belong to both framework COREP and IF. In order to comply with this requirement, the FrameworkID field is removed from table [Template]
- Applies below to address EndDate value:
    - update Taxonomy set Taxonomy.ToDate = #29/06/2021# where Taxonomy.ToDate = #29/05/2021#;
    - update [Module] set [Module].ToDate = #29/06/2021# where [Module].ToDate = #29/05/2021#;
    - update DataPointVersion set DataPointVersion.ToDate = #29/06/2021# where DataPointVersion.ToDate = #29/05/2021#;

- update TableVersion set TableVersion.ToDate = #29/06/2021# where TableVersion.ToDate = #29/05/2021#;

V3.0 Phase 2 Errata 3: *(02/06/2021)*

Summary and Impact

In this erratum version, three known issues have been addressed in COREP LE module and in COREP OF module:

- Row key of C 14.00: Change from data type 'integer' to 'string'
- Large exposures, C 28/C 29: % of eligible capital
  The data type was wrongly defined as 'monetary', now corrected to 'percentage'.
- C 08.05.1.b: removing extra non-necessary members for open dimension EAP from c_08.05.1.b-def.xml

- On taxonomy, following files are updated
  - met.xsd, met-def.xml, met-lab-codes.xml, met-lab-en.xml, dim.xsd
  - c_27.00-def.xml, c_27.00-rend.xml, c_28.00-def.xml and c_27.00-def.xml
  - c_08.05.1.b-def.xml

- On DPM :
  - change domain type from integer to string for the typed dimension SIC used in C 14.00 and C 14.01
    1. Update Dimension set DomainID = 610 where DimensionID = 486;
  - change metric type from monetary to percentage
    1. UPDATE Metric SET DataTypeID = 5 WHERE MetricID in (8730,8731);

- update code from mi700 to pi700, from mi701 to pi701

    1. UPDATE Member SET MemberCode = "pi700" WHERE MemberID=8730;
    2. UPDATE Member SET MemberCode = "pi701" WHERE MemberID=8731;

- Amend inconsistent restriction hierarchy

    1. Update OrdinateCategorisation set RestrictionID = 32 where OrdinateID in (70491,72410,72415,72430,72457);

Artefacts included

- DPM database
- Annotated templates and DPM dictionary
- Updated XBRL taxonomy
    - XBRL “Taxonomy packages” containing the 3.0 phase 2 release, in new taxonomy architecture

V3.0 Phase 2 Errata 2: *(26/04/2021)*

Summary and Impact

The only change in this erratum version is on met.xsd on ei351 element, this change has no impact on 3.0 data definition, but it makes DPM 3.0 backward compatible in terms of metric definition.

- On taxonomy:

- In met.xsd, amend ei351 definition:
    1. Change model:linkrole attribute to http://www.xbrl.org/2003/role/link,
    2. Delete model:hierarchy attribute

- On DPM :
    - Remove CodeSubdomainID value for Metric ei351
        1. *Update Metric set CodeSubdomainID = Null where MetricID = 4357;*

V3.0 Phase 2 Errata: (06/04/2021)

Summary and Impact

- On taxonomy:
    - Amend m_02.00.a.xsd and m_02.00.a-def.xml to reflect the grey cells on M 02.00.a
    - Amend 4 table label files to precise the label of open dimensions on z axis:
        1. r_04.00.a-lab-en.xml
        2. r_04.00.b-lab-en.xml
        3. r_04.00.c-lab-en.xml
        4. c_08.05.1.b-lab-en.xml
    - Amend tax-lab-en.xml for taxonomy FINREP IND to use the correct version number 3.0.0

- On DPM :
    - Update XbrlTableCode for table M 02.00.a in TableVersion

1. *update TableVersion set* XbrlTableCode *= "M_02.00.a" where TableVID = 2028;*

- *Update TaxonomyLabel for FINREP3.0-Ind*

  1. *Update Taxonomy set TaxonomyLabel ='FINancial REPorting 3.0.0 Individual (DPM 3.0)' where TaxonomyID = 66;*

- Update CodeDomainID for Metric 9208

  1. update Metric set CodeDomainID = 130 where MetricID = 9208;

V3.0 phase2 *(08/03/2021)*

Summary and Impact

- Modular release, covering two new reporting areas: MREL, Impracticability Notification, and
- A new version REM 1.0.1
  - R 01.00: change the metric from ii775 to ri882 for row 0020.
  - R 02.00, R 03.00 and R 04.00.c: apply the TIT instead of TOS.
- A new version GSII 1.0.1
  - G 01.00: remove dimension CPY one rows 0040 and 0060.
  - G01:00: replace SC:x1 by SC:x12 on row 0010.
- A new version AE 1.1.1
  - Open a grey cell r100, c040 in F 32.04.
- a hotfix version of COREP 3.0 and FINREP 3.0
  - Modify two label files corep_frtb_ind-lab-en.xml and corep_frtb_con-lab-en.xml to amend the confused label issue
  - Amend assertion v5914_a and v10476_a

- Amend a typo error in v0831_m: replace “IFr0S” by “IFRS”
- Amend v8714_m from “{C 04.00, r0750, c0010} = {C 02.00, r0010, c0010} * 0.0025” to “{C 04.00, r0750, c0010} = {C 02.00, r0010, c0010} * 0.025”

- Update details on templates and modules:

Framework	Module	New templates	Templates deleted	Template modified
GSII	GSII	no	no	G 01.00 (minor changes on the dimensions)
imprac (new)	notif_impracticability (new)	N 00.01, N 01.01, N 01.02, N 02.00		
MREL (new)	mrel_tlac (new)	M 01.00 - M07.00		
MREL (new)	mrel_decisions	M 20.00		
REM	rem	no	no	Minor changes on the dimensions and metric
REM	rem_he	no	no	Minor changes on the dimensions and metric
AE	ae_con	no	no	F 32.04 (open a cell)

- Applies the new taxonomy architecture, with severity level information documented in a separate folder <set> along with the folders <mod>, <tab> and <val>.

Artefacts included

- DPM database
- Annotated templates and DPM dictionary
- EBA validation rule Excel file
- Updated XBRL taxonomy
    - XBRL “Taxonomy packages” containing the 3.0 phase 2 release, in new taxonomy architecture

Known issues corrected:

- Duplicated ContextDefinitions were introduced in DPM 3.0.phase1 in contextID 667359 and in contextID 671643, where 671643 is a redundant one. This issue is now addressed in DPM 3.0.phase2. In DPM 3.0. phase1, applying below will address this:

    update DataPointVersion set ContextID = 667359 where DataPointVID = 450200;

    *Delete * from ContextDefinition where ContextID = 671643;*

    *Delete * from ContextOfDataPoints where ContextID = 671643;*

- Wrong xbrl member used in the XbrlContextKey for ContextID 668474 and 668475, This issue is now addressed in DPM 3.0.phase2. In DPM 3.0. phase 1, applying below will address this:

update ContextOfDataPoints set XbrlContextKey = "APR=eba_AP:x171,BAS=eba_BA:x9,MCY=eba_MC:x888" where ContextID = 668474;

update ContextOfDataPoints set XbrlContextKey = "APR=eba_AP:x172,BAS=eba_BA:x9,MCY=eba_MC:x888" where ContextID = 668475;

DB Changes

- Change conceptual code from "SBP" to "SBP BM" for ConceptualModuleID 8 in ConceptualModule table.
- Change conceptual code from "COREP" to "COREP OFLR" for ConceptualModuleID 1 in ConceptualModule table.

V3.0 Phase 1 Errata: *(07/01/2021)*

Summary and Impact

- On taxonomy:
    - c_84.00.a-def.xml, c_84.00.b-def.xml, c_84.00.w-def.xml, c_84.00.y-def.xml are updated to define the data points in columns 0020 and 0030
    - the member code MC:x999 is updated from MC:x999 to MC:x888 in the dictionary (x999 is reserved to the key value of any open dimension), thus
        1. c_47.00-rend.xml, c_47.00-def.xml are updated to include the new member MC:x888
        2. mem-def.xml, mem-lab-codes.xml, mem-lab-en.xml, mem.xsd of domain MC are updated to include the new member MC:x888

- On table Layouts: C 77 is updated to include the new member MC:x888 for 6 rows r0193, r0194, r0195, r0196, r0197, r0198.

- On DPM :

    - Update Member code from x999 to x888 for memberID 8713

        1. *update Member set MemberCode = "x888", MemberXbrlCode="eba_MC:x888" where MemberID = 8713;*

V3.0 COREP, FINREP, AE and GSII *(07/12/2020)*

Summary and Impact

- Modular release, covering COREP, FINREP, AE and GSII reporting areas. Parallel changes MREL/TLAC reporting framework for the "3.0" DPM cycle are expected to be published subsequently (expected in January 2021).

- Update details on templates and modules:

Framework	Module	New templates	Templates deleted	Template modified
COREP	corep_of	Counterparty Credit Risk (C 34.01...C 34.11), Backstop (C 35.01, C 35.02, C 35.03), **Credit risk** (C 08.03, C 08.04, C 08.05, **C 08.05.1**, C 08.06, C 08.07) and **FRTB (C 90.00, C 91.00)**	no	Capital adequacy (C 01, 03, 04, 05.01), group solvency (C 06.02), Credit risk (C 07.00 to C 08.02, C 09.01, C 09.02, C 10.01, C 10.02, C 14.00 and C 14.01), **opR (C 17.02)** All templates: move to four digit row and column numbers
COREP	corep_le	no	Large Exposures (C 30.00, C 31.00)	C 26.00, C 27.00, C 28.00
COREP	corep_lr	C 40.00, C 48.01, C 48.02	Leverage Ratio (C 41.00, C42.00)	All templates: move to four digit row and column numbers
COREP	corep_frtb (new)	C 90.00, C 91.00		
COREP	corep_lcr (deleted)			
COREP	corep_lcr_da	no	no	
COREP	corep_nsfr	Net stable funding ratio (C 80.00...C 84.00)	C 60.00, C 61.00	**All previously existing templates are replaced with completely new ones**
COREP	corep_alm	no	no	C 67.00 (technical amendments)
FINREP	finrep	no	no	F 04.03.1, F 04.04.1, F 07.01, F 09.01.1, F 12.0, F 12.01, F 13.01, F 18.00, F 20.03, F 20.04, F40.01, F 40.02, F 42.00 All templates: move to four digit row and column numbers
AE	AE	no	no	F 32.01-04, F 34.00, F 36.01-02
G-SII (new)	G-SII (new)	G 01.00		

- Applies the new taxonomy architecture, with severity level information documented in a separate folder <set> along with the folders <mod>, <tab> and <val>.

- Fixes the type of primary Item pi554 from DecimalItemType to PercentageItemType to make it align with the DPM

Artefacts included

- DPM database
- Annotated templates and DPM dictionary
- EBA validation rule Excel file
- Updated XBRL taxonomy
    - XBRL "Taxonomy packages" containing the 3.0 phase 1 release, in new taxonomy architecture

Known issues corrected:

- Duplicated ContextDefinitions were introduced in DPM 2.10 in contextID 662111 and in contextID 6617, where 662111 is a redundant one. This issue is now addressed in DPM 3.0.
- in DPM 2.10, applying below will address this:

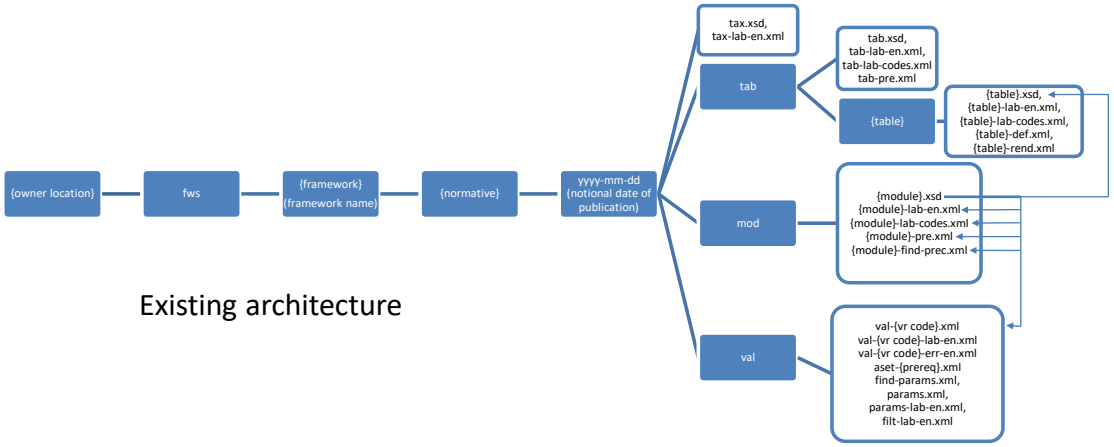
```
update DataPointVersion set ContextID = 661717 where DataPointVID = 435216;

Delete * from ContextDefinition where ContextID = 662111;

Delete * from ContextOfDataPoints where ContextID = 662111;
```

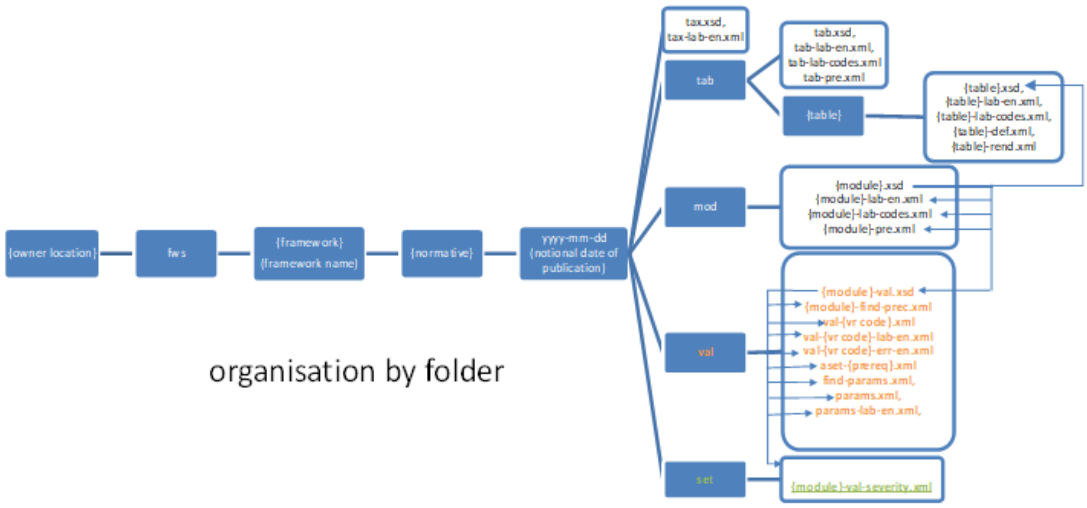
XBRL taxonomy architecture changes

- In order to be able to deliver the small validation rule package each quarter, where the severity level could be updated, it is necessary to change a bit the taxonomy architecture to make the delivery more smoothly without touching the formula xbrl files.
- Current taxonomy architecture



Existing architecture

- The new taxonomy architecture applied from 3.0



organisation by folder

- The new taxonomy architecture organises different information by folders, especially put the severity level information of the validation rules in a separate folder <set> folder. Hence when a new small validation rule package is released, only the <set> folder is needed to update.

- As the new taxonomy architecture will be only applied from release 3.0, only the severity level of those validation rules applied from releases >= 3.0 should be updated in the small validation rule packages.

DB Changes

- Add a column Severity in ValidationRuleSet table, this column will track the severity level of each validation rule in each version (major version, patch version, hotfix version or small validation rule package).
- Change conceptual code from "REM" to "REM BM" for ConceptualModuleID 16 in ConceptualModule table.
- Update the FromDate of the remuneration taxonomy (TaxonomyID 60) and the FromDate of its modules (ModuleID 267 and 269) to 2019-12-31

v2.10.1 Errata:

(31/July/2020)

Summary and Impact

- On taxonomy:
    - c_114.00-def.xml and c_114-rend.xml are updated to include the missing members of FLI dimension on column 0010 in table C 114.00
    - vr-e09358_e-err-en.xml is updated to include the missing "}}"in the message content
- On table Layouts: use the correct data point vids to show on the cells in SBP, RES and FP table layouts.
- On DPM :
    - address the missing members on FLI dimension on table C 114.00:
        1. *update OpenMemberRestriction set IgnoreMemberID = True where RestrictionID = 29;*
    - update the wrong path values in AxisOrdinate Table:

1. *update AxisOrdinate set Path = "69563.69566.69567." where OrdinateID = 69567;*

2. *update AxisOrdinate set Path = "69621.69624.69657." where OrdinateID = 69657;*

v2.10 Phase 2:

2.10.0 Resolution, SBP, COVID19 and 2.10.1 Funding plans

(30/June/2020)

Summary and Impact

- Modular release v2.10 Phase 2, covering the Resolution, SBP and COVID 19 reporting areas.
- Modular release v2.10.1 (a patch version of FP 2.10 phase 1) with:
    - Adding dimension CCA#CA:x1 on table P 02.06 because the amount in this table must be reported in the currency of denomination
    - Rename v09119_i to v09119_h
    - Rename v09120_i to v09120_h
    - Rename v09121_i to v09121_s
    - Rename v09122_i to v09122_s

- Update to the SBP framework:
    - Consistent move to four digit row/column numbers in all templates
    - Four new templates (C 111, C112, C 113, and C 114) are added to deal with the benchmarking of valuation models under IFRS 9, they are now a part of the SBP CR module.

- Rename column from 020 to 0060 in table C 110.03
- Use XPATH function matches to check if a fact value follow a regular expression pattern in e09358_e

- Update to the RES framework:
  - Add dimension MCK#eba_MC:x99 for column 0140 in table T 07.00
  - Add dimension BAS#eba_BA:x17 for columns 0120, 0130, 0140, 0150, 0160, 0170, 0180, 0190 in table T 20.03.a
  - Close cell {T 20.03.a,r0060,c0010}, {T 20.05.a, r0010, c0010}, {T 20.05.a, r0020, c 0010}, {T 20.05.a, r0030, c 0010}, {T 20.05.a, r0040, c 0010}
  - Add dimension BAS#eba_BA:x17 for all the lines in T 20.03.c
  - Add new column 0095 in T 07.00
  - Add dimension BAS#eba_BA:x22 for the lines 0050, 0060, 0070 in T 20.05.b
  - Fixing the row identifiers in Z 10.02 and Z 09.00
    1. Add columns 0050 and 0060 in the row identifier in Z 10.02
    2. Add column 0100 in the row identifier in Z 09.00
  - Using exist functions to 14 existence type of validation rules to improve the validation performance: e6448_e, e6449_e, e6450_e, e6451_e, e6452_e, e7484_e, e7487_e, e7488_e, e7489_e, e7491_e, e7493_e, e7496_e, e7498_e, e09342_e
- New framework FINREPCOVID19:
  - New taxonomy COVID19 with 4 entry points: covid19_con_gaap, covid19_con_ifrs, covid19_ind_gaap, covid19_ind_ifrs

Artefacts included

- DPM database
- Annotated templates and dictionary Excel file

- EBA validation rule list Excel file
- Updated XBRL taxonomy packages:
    - EBA_CRD_IV_XBRL_2.10_Dictionary_2.10.1.0.zip: 2.10.1 dictionary
    - EBA_CRD_IV_XBRL_2.10_Reporting_Frameworks_2.10.0.1.zip: SBP 2.10, RES 2.10 and COVID19 2.10
    - EBA_CRD_IV_XBRL_2.10_Reporting_Frameworks_2.10.1.0.zip: FP 2.10.1
- The illustrated instance documents.

Known issues corrected

- Some missing records in the ValidationRulSet table in the Access Data base 2.10 phase 1 have been addressed in this Access data base of DPM 2.10 phase 2

Known issues

- v09295_m, v09296_m (in Remuneration framework of 2.10 phase 1) are erroneously labelled as type “identity”, so they are not implemented in the DPM and taxonomy. This has been logged, and will be addressed in the next major version.

DB Changes

- Alter table Module by adding two columns “FromDate” and “ToDate”, this is to address the discrepancy of the validation period between the taxonomy and its modules.

v2.10.Phase 1: Funding Plans, Remuneration Benchmarking and Fraudulent Payments

(27/March/2020)

Summary and Impact

- Modular release, covering only the Funding Plans, Remuneration and Fraudulent payments reporting areas. **Parallel changes to other areas of the EBA reporting framework for the "2.10" DPM cycle are expected to be published subsequently (expected in April-Mai 2020).**
- Update to the Funding Plans framework.
- DPM and XBRL integration for Remuneration and Fraudulent payments.

Artefacts included

- DPM database
- Annotated templates and dictionary Excel file
- EBA validation rule list Excel file
- Updated XBRL taxonomy - both as a "full" archive[13] and as a "Taxonomy package"[14]

v2.9.1.1 COREP and FINREP *(04/02/2020)*

Summary and Impact

- V2.9.1.1, an updated validation rules package on COREP, FINREP and Liquidity reporting area :
    - 153 new validation rules: from v8643_n to v8799_m
    - 135 amended validation rules:

[13] FullTaxonomy.2.9.1.0.7z

14 EBA_CRD_IV_XBRL_2.9_Reporting_Frameworks_2.9.1.0.zip, EBA_CRD_IV_XBRL_2.9_Dictionary_2.9.1.0.zip, EBA_CRD_IV_XBRL_2.9_Reporting_Frameworks_2.9.0.2.zip

v0191_m, v0253_m, v0590_m, v0594_m, v0612_m, v0614_m, v0616_m, v1617_m, v1662_m, v3690_s, v3691_s, v3692_s, v4456_m, v4598_i, v4639_m, v4667_m, v4721_m, v4827_m, v4841_m, v4842_m, e4891_n, e4892_n, e4893_n, e4894_n, e4896_n, e4899_n, e4900_n, e4901_n, e4902_n, v5476_m, v5477_m, v5478_m, v5479_m, v5480_m, v5481_m, v5482_m, v5483_m, v5484_m, v5485_m, v5486_m, v5487_m, v5488_m, v5839_m, v7329_m, v7477_m, v7552_m, v7553_m, v7554_m, v7555_m, v7556_m, v7557_m, v7558_m, v7559_m, v7560_m, v7561_m, v7562_m, v7563_m, v7564_m, v7565_m, v7566_m, v7567_m, v7568_m, v7569_m, v7570_m, v7571_m, v7572_m, v7573_m, v7574_m, v7575_m, v7576_m, v7577_m, v7578_m, v7579_m, v7580_m, v7581_m, v7582_m, v7583_m, v7584_m, v7585_m, v7586_m, v7587_m, v7588_m, v7589_m, v7590_m, v7591_m, v7592_m, v7593_m, v7594_m, v7595_m, v7596_m, v7597_m, v7598_m, v7599_m, v7600_m, v7601_m, v7602_m, v7603_m, v7604_m, v7605_m, v7606_m, v7607_m, v7608_m, v7609_m, v7610_m, v7611_m, v7612_m, v7613_m, v7614_m, v7615_m, v7616_m, v7617_m, v7618_m, v7619_m, v7620_m, v7621_m, v7622_m, v7623_m, v7624_m, v7625_m, v7626_m, v7627_m, v7628_m, v7629_m, v7630_m, v7631_m, v7632_m, v7633_m, v7634_m, v7635_m, v7636_m, v7637_m, v7638_m, v7639_m, v7640_m, v7780_m,

- 61 validations rules with severity level modification:

v3121_h, v2040_s, v4748_m, v4749_m, v4750_m, v4764_m, v4765_m, v4766_m, v4767_m, v4768_m, v4776_m, v4777_m, v4778_m, v4779_m, v4781_m, v4782_m, v4850_m, v4851_m, v5016_s, v5442_m, v5444_m, v5445_m, v5446_m, v5468_m, v5688_s, v5739_h, v5903_s, v5905_s, v5906_s, v5909_s, v5911_s, v5912_s, v6053_m, v6301_m, v6286_m, v6288_m, v6258_m, v6259_m, v6263_m, v6264_m, v6329_m, v6330_m, v6331_m, v6363_m, v6380_m, v6381_m, v6382_m, v6383_m, v6384_m, v6385_m, v6386_m, v6388_m, v6389_m, v6390_m, v6391_m, v6392_m, v6393_m, v6394_m, v6405_m, v6522_a, v7319_m,

- 33 validation rules deleted:

v3022_m, v3023_m, v3024_m, v3025_m, v3026_m, v3027_m, v3028_m, v3029_m, v3030_m, v3031_m, v3032_m, v3033_m, v3034_m, v3035_m, v4472_m, v4606_i, v4607_i, v4610_i, v4611_i, v5208_m, v5209_m, v5210_m, v5211_m, v5212_m, v5213_m, v5214_m, v5215_m, v5216_m, v5217_m, v5218_m, v5219_m, v5220_m, v5221_m

- 32 "old not XBRL implemented" validation rules implemented in XBRL: v7520_m, v7521_m, v7522_m, v7523_m, v7524_m, v7525_m, v7526_m, v7527_m, v7528_m, v7529_m, v7530_m, v7531_m, v7532_m, v7533_m, v7534_m, v7535_m, v7536_m, v7537_m, v7538_m, v7539_m, v7540_m, v7541_m, v7542_m, v7543_m, v7544_m, v7545_m, v7546_m, v7547_m, v7548_m, v7549_m, v7550_m, v7551_m

Artefacts included

- DPM database
- EBA Validation Rules List
- Taxonomy package 2.9.1.1

v2.9.1 COREP and FINREP and v2.9.0.2 hotfix SBP *(5/11/2019)*

Summary and Impact

- V2.9.1, a corrected version on COREP and FINREP reporting area.
    - Grey out cell {r485;c020,030,040} on table C 72.00.a and C 72.00.w
    - Grey out cells {r010,r120;c015} on C 67.00
    - Correct modelling of r120: Counterparty nature should be Not applicable/ All counterparties (CT:x0) instead of Counterparties other than central banks (CT:x9) on C 71.00
    - Correct modelling of r0860, r0820, r0750: All assets (MC:x25) instead of Debt securities (MC:x60) on C 66.01;
    - Correct modelling of r0900: Equity Instruments (MC:x130) instead of Debt securities (MC:x60) on C 66.01
    - Correct the grey cells layout on C 73.00.w to make it consistent with C 73.00.a and ITS.
    - Grey out cell {r040,c860} on C 13.01
    - Open cells (r010,r020;c030) on C 72.00.a and C 72.00.w
    - Correct modelling of r230: Main category of collateral or guarantee received (MCG:MC) instead of Main category of collateral or guarantee (MCC:MC) given on table F 20.04.

- Include 2 EGDQ VRs v7520_m, v7521_m to test the capacity of the treatment of the new features applied in the XBRL implementation (general filter and match filter) on reporting systems.

- V2.9.0.2, a hotfix version on SBP reporting area, the assertion generic message has been corrected by replacing "(exposure after CRM}}" by a "(exposure after CRM)" in vr-v6183_m-err-en.xml, the assertion label has been corrected by "(exposure after CRM}" by a "(exposure after CRM)" in vr-v6183_m-lab-en.xml.

Artefacts included

- DPM database
- Annotated templates
- EBA Validation Rules List
- Updated XBRL taxonomy - both as a "full" archive[15] and as a "Taxonomy package"[16]

Known issues corrected

- V7358, v7359, v7363, v7365, v7370 are now implemented in taxonomy.
- For v7520_m and v7521_m, id attribute is added to the concept filter and variable elements to meet the requirements of some validators.
- Correct the cover attribute value from False to true on variableFilter arcs for v8048_m, v8080_m, v7791_m, v7792_m, v7893_m, v7894_m, v7876_m, v7875_m, v7877_m, v7801_m, v7802_m, v7820_m, v7821_m, v0775_m, v0829_m, v0830_m, v0330_m, v0333_m, v0334_m

Known issues

- Most of the XBRL implementable VR labelled as not implemented in VR Excel file will be probably implemented in January 2020.

[15] FullTaxonomy.2.9.1.0.7z

16 EBA_CRD_IV_XBRL_2.9_Reporting_Frameworks_2.9.1.0.zip, EBA_CRD_IV_XBRL_2.9_Dictionary_2.9.1.0.zip, EBA_CRD_IV_XBRL_2.9_Reporting_Frameworks_2.9.0.2.zip

v2.9.0 Phase 2 FINREP and SBP and V2.9.0.1 hotfix Phase 1 COREP and RES

(06/08/2019)

Summary and Impact

- Modular release v2.9.0 Phase 2, covering only the FINREP and SBP reporting areas.
- Modular release v2.9.0.1 hotfix Phase 1 with
    - Correction of assertion v7702 on metric namespace prefix.
    - Including several "Allowed value for metric" rules that were erroneously not included in the in the XBRL taxonomy 2.9 phase 1 (v4010_a, v4011_a, v4015_a, v4018_a, v4020_a, v4021_a, v7241_a, v7251_a, v7264_a, v7265_a, v7287_a, v7288_a, v7289_a, v7293_a, v7294_a)
    - Adding 4 missing members eba_GA:x32, eba_GA:x33, eba_GA:x36 and eba_GA: x37 in Hierarchy GA8
- Update to the FINREP framework (NPE, P&L and IFRS 16)
- Update to the SBP framework. Note that the sbp_con is divided into spb_cr_con and sbp_rm_con, and sbp_ind is divided into spb_cr_ind and sbp_rm_ind
- Change of terminology used to indicate the severity of validation rules, and the mapping to the XBRL Assertion severity levels.

Expected validation rule update

- Note that (subsequent to the completion of the 2.9 release anticipated in July) **the EBA currently intends to publish an update to the 2.9 taxonomy in January to add and correct validation rules.** The aim would be to enhance data quality, taking into account both feedback on the 2.9 taxonomy, but also crucially practical reporting experience from the 2.9 release. Only elements of 2.9 that have not yet come into use in January would be affected (i.e. excluding Resolution or Benchmarking). The intention[17] is that this change will not change any structural elements of the reporting, but only the validation rules, i.e. that the changes would be "instance compatible".

[17] Without prejudice to the always possible need to correct any critical errors identified in a DPM or taxonomy to facilitate reporting.

Artefacts included

- DPM database
- Annotated templates
- EBA Validation Rules List
- Updated XBRL taxonomy
    - One combined "full" archive of 2.9.0.0 Phase 2 containing both the FINREP and SBP changes, and hotfix to some COREP, Resolution 2.9 phase 1 files.
    - XBRL "Taxonomy packages" containing the 2.9 phase 2 release, and the underpinning elements (previous EBA releases etc.), as an alternative to the "full archive"

Known issues

- V7358, v7359, v7363, v7365 are not implemented in taxonomy, will be implemented probably in January 2020

Known issues in IWD1 corrected in IWD2

- The data type of the pi554 metric in the XBRL data dictionary (used for C 32.03 c0120 "IPV Coverage (output testing)") is reverted to decimalItemType
- Several "Allowed value for metric" rules that were erroneously not included in the in the XBRL taxonomy 2.9 phase 1 are now included in the hotfix phase 1 IWD2 version. Rules (v4010_a, v4011_a, v4015_a, v4018_a, v4020_a, v4021_a, v7241_a, v7251_a, v7264_a, v7265_a, v7287_a, v7288_a, v7289_a, v7293_a, v7294_a)
- The new introduced identities are listed in validation rules list excel file.
- Taxonomy version number is normally correctly recorded in the taxonomy xbrl files
- Solve the rendering option on DPM/ XBRL to cope with templates that need to display children before and after the parent, r270 is displayed before r280 and r290 (F16.01)in IWD2
- Remodel F 45.02 row 040 with MC:x37 instead of MC:x34 to exclude Property, Plant and Equipment.
- Update v7875/6/7_m rules by using {F 18.02.b, c0320} and not {F 18.02.b, c0310}

- Split v7791, v7792, v7801,v7820,v7821,v8078,v8080 rules to avoid wrong evaluations on some rows

- Add 4 missing members eba_GA:x32, eba_GA:x33, eba_GA:x36 and eba_GA: x37 in Hierarchy GA8 (used in Resolution framework)

DB Changes

- Correct the values of memberxbrlcode column from member table by replacing "eba_AT" by "eba_met"

v2.9.0 COREP and RES *(31/04/2019)*

Summary and Impact

- Modular release, covering only the COREP and RES reporting areas. **Parallel changes to other areas of the EBA reporting framework for the "2.9" DPM cycle are expected to be published subsequently (expected in July 2019).**

- Inclusion of additional templates within the RES module covering more of the content of the SRB extended resolution reporting requirements, expected to apply from end December 2019 reference date.

- Update to the COREP framework. Note that the 'Liquidity' modules (ALM, LCR, LCR_DA, NSFR) of the 2.9 COREP framework are expected to apply only from the reference date of April 2020 onwards (the 2.8 versions of Liquidity will apply for end March 2020). However the 2.9 versions of the non-Liquidity COREP modules will apply from end-march 2020 onwards.[18] Further precise details will be circulated to Competent Authorities by the EBA as part of the usual circulation of reporting calendar dates. Reporting firms should as usual refer to their Competent Authority for details of the reporting arrangements and mechanisms set by each CA.

[18] Therefore it is expected that the 03/2020 reference date reports will be using the 2.9 modules/entry points for OF, LR, and LE, and the 2.8 modules/entry points for ALR, LCR, LCR_DA and NSFR. The first 2.9 reports of (monthly) ALM, LCR and LCR_DA would then be 04/2020 reference date, and 06/2020 for (quarterly) NSFR.

- Change of terminology used to indicate the severity of validation rules, and the mapping to the XBRL Assertion severity levels.

- Inclusion of new XBRL mechanism (in line with existing EIOPA practice) for use in some open tables, including accompanying specific data type (TrueItemType).

- Includes minor adjustments to some 2.8/2.8.1 XBRL taxonomy files, and further errata to 2.8.1 DPM DB to eliminate some extant issues.

Expected validation rule update

- Note that (subsequent to the completion of the 2.9 release anticipated in July) **the EBA currently intends to publish an update to the 2.9 taxonomy in January to add and correct validation rules.** The aim would be to enhance data quality, taking into account both feedback on the 2.9 taxonomy, but also crucially practical reporting experience from the 2.9 release. Only elements of 2.9 that have not yet come into use in January would be affected (i.e. excluding Resolution or Benchmarking). The intention[19] is that this change will not change any structural elements of the reporting, but only the validation rules, i.e. that the changes would be "instance compatible".

Further contents and changes

- Simple duplication of RES module into two (res_ind and res_con) to align with other frameworks. Note there is deliberately no structural guidance within these modules as to whether templates are relevant for Individual or Consolidated reporting, or for any particular type of reporting subject[20].

Artefacts included

- DPM database (plus SQL scripts regarding further 2.8.1.1 Errata)

- Annotated templates

- Updated XBRL taxonomy

    - One combined "full" archive of 2.9.0.0 Phase 1 containing both the COREP and RES changes, and minor corrections to some 2.8/2.8.1 files.

[19] Without prejudice to the always possible need to correct any critical errors identified in a DPM or taxonomy to facilitate reporting.

[20] End reporters are reminded that they should always consult their Competent Authorities as to the appropriate approach to reporting, including entity coding and report identification, as any details of first level reporting are the preserve of Competent Authorities.

- XBRL “Taxonomy packages” containing the 2.9 phase 1 release, and the underpinning elements (previous EBA releases etc.), as an alternative to the “full archive”.

Known issues

- C 67.00.a and C 67.00w, row 010 and 120 in column 015 “Code” are incorrectly indicated as reportable in the DPM (and consequently XBRL taxonomy). **These values should not in fact be reported, they are greyed out in the ITS.**

- [94] (Carried over from 2.8.1) The data type of the pi554 metric in the XBRL data dictionary (used for C 32.03 c0120 “IPV Coverage (output testing)”) is incorrectly decimalItemType. It should be/have been percentItemType - which is the data type as indicated in the DPM DB, accompanying materials, and by the naming convention for EBA metrics. At the request of the Competent Authorities, this error has NOT been corrected in this release.

    - For the avoidance of doubt: values for this metric should be reported as decimal ratios (e.g. “0.1800” rather than “18.00” to represent 18%), and with at least four decimal places of accuracy (a decimals attribute of at least 4). I.e. as if the metric were of data type percentItemType.

- Several “Allowed value for metric” rules are erroneously not included in the DPM database, nor in the XBRL taxonomy. Rules (v4010_a, v4011_a, v4015_a, v4018_a, v4020_a, v4021_a, v7241_a, v7251_a, v7264_a, v7265_a, v7287_a, v7288_a, v7289_a, v7293_a, v7294_a)

Validation Rule severity terminology and mapping

With this release, with the aim of greater clarity of meaning, and facilitating more commonality of practice between competent authorities, the EBA is moving to identify validation rules against two severity status only:

- ‘Error’ for validation rules that need to be fulfilled for submissions to be accepted as meeting the absolute minimum of data quality requirements and

- ‘Warning’ for all other validation rules, ranging from rules verifying regulatory or accounting concepts with exceptions to validation rules reflecting (strong) expectations; ‘Warning’ validation rules are expected to be met in principle, with exceptions that need to be appropriately justified.

Note that ultimately the veracity of reported data, and compliance with the reporting requirements set out in appropriate legislation and guidelines is the responsibility of a reporting entity, irrespective of any validation rules indicated by the EBA.

Existing rules have been/will be reassigned to these two categories (in this phase of the 2.9 release only the rules relating to COREP and RES have been reassigned, the remainder will follow in subsequent publications).

These two categories map naturally to the XBRL assertion severity specification statuses of `<sev:error>` and `<sev:warning>`. Note however that since `<sev:warning>` was in previous versions used only for a very few, largely trivial rules, but may now include a large number of highly normative rules (which may have only very obscure exceptions from otherwise universal applicability), reporters should be sure that they are fully assessing failures of such rules from this release onwards.

It is the EBA's belief that this mapping of rule nature and expected reporter/recipient behaviour is clearer, and aligns better both with most people's instinctive understanding, and also with the current practices of e.g. EIOPA and other reporting standards setting bodies.

As a matter of general practice, it is likely that the EBA will generally aim to introduce the majority of new validation rules initially as 'Warning', reassigning those rules that are suitable to 'Error' in a subsequent version.

DPM / XBRL design changes

- Use of EIOPA mechanism for representing the reporting of an otherwise data free entry in an open table. New data type "t" (for always true), which is a Boolean item for which only the value true is allowable.
    - Single new metric utilising this datatype ("Link").
    - Open tables where there would otherwise be a danger that no concrete facts would be reported (due either to all non-key cells being potentially optional to report, or more commonly there simply being no non-key columns – where the table expresses only the relationship between two typed dimensions) can be modelled as including a single column with this metric.
    - This forces the presence of at least one concrete fact in a reported instance to which the combination of dimensional values which represent the "key" concepts (columns, open z-axes etc.) will be attached, thus indicating the presence of a suitable row in the report (and so allowing the inference of absent values for other columns on that row if necessary).
    - For example the table T 31 which expresses simply the existence of a connection between an "FMI Service", a critical function, and the particular country where that critical function is located.

T 31.00 - FMI services - Mapping to critical functions					
		ID representing combination of user, system type, FMI and intermediary	Critical functions		Link (true)
			Country	Critical function ID	
		0010	0020	0030	0040
Users, FMIs and intermediaries - critical functions	999	<ID representing combination of user, FMI, system type and intermediary>	<Location of critical function>	<Critical function (FMI to CF)>	429082
Metric					(ti761) Link [ti]
(CRK:TA) Critical function (FMI to CF)				(TA:) <Key value>	
(LCF:GA) Location of critical function			(GA:) <Key value>		
(IDF:ID) ID representing combination of user, FMI, system type and intermediary		(ID:) <Key value>			

- Implementation of a "sequence of cells" concept in validation rules, which represents the sequence of values from many cells (and maps to a sequence variable in XBRL).
    - Indicated by syntax wrapping a specification for a group of cells (similar to that found in the current xsum functions) in an additional set of braces ("{" and "}").
    - Alteration to the VR syntax grammar, the introduction of explicit IsSequence and IsSummed flags in the VariableOfExpression table, and shift in interpretation of the SumOfManyOrdinates and SumOverOpenAxis.
    - Used to implement rule v7483_m "{C 14.00, c010} in {{C 14.01, c0010, (rNNN, s0010, s0020, s0030)}}", where the {{...}} syntax identifies a sequence/set/list of cells matching that specification, in this case all the cells in column c0010 on any row, on any of the three sheets mentioned (I.e. any sheet on C 14.01). This check is intended to ensure that all entries in C 14.00 are allocated to at least one of the sheets on C 14.01.

DB Changes

- Removal of TableVersionLabel column from mvCellLocation table (information can of course still be found by joining to TableVersion).
- Additional of metadata table UsedDpmVersionTaxonomyValidity to provide simpler association between taxonomies and the main conceptual versions of the DPM. Makes clearer:
    - The carry through use of specific taxonomies into later DPM releases, such as the use of the SBP first released in DPM 2.6 (SBP 2016-B, 1.0.4) unchanged through the period of DPM 2.7
    - The replacement-before-coming-into-use of taxonomy versions that received critical corrections meaning they were never used, and are effectively irrelevant (such as the 2.3.1 patches of SBP and FP replacing the 2.3 versions of these, which can therefore be ignored in practice).

XBRL changes

Modifications to EBA Architecture[21]

- Addition of TrueItemType (in EBA model).
    - Data type extending Boolean, where the only acceptable reported value is “true”.
    - Intended to be used analogously to the equivalent element in EIOPA taxonomy; as ‘dummy column’ to ensure the existence of at least one fact on open table rows where all the fact values are potentially optional (and so may not be reported), or in situations where there are no fact values at all (i.e. just keys, a “pure join” table indicating only the existence of a relationship between items represented in the key columns).
    - One primary item (ti761) uses this datatype.
    - Tables utilising this datatype may differ from their ITS publication form, as they are likely to contain an additional column.
- Use of BaseItemHierarchies (defined in met\hier.xsd) as extensible enumeration value lists.
    - In met.xsd, metric ei706 is defined with the model:domain / enum:domain attribute identifying the set of metrics special domain (model:met).

```
<xs:element name="ei706" type="enum:enumerationItemType"
substitutionGroup="xbrli:item" nillable="true" id="eba_ei706"
xbrli:periodType="instant"
model:domain="model:met"
model:hierarchy="http://www.eba.europa.eu/xbrl/crr/role/dict/met/AT99"
model:fromDate="2019-12-31" model:creationDate="2019-04-30"
enum:domain="model:met"
enum:linkrole="http://www.eba.europa.eu/xbrl/crr/role/dict/met/AT99"/>
```

    - On page 12, section 7.1 of the EBA Architecture document, the following text has been added: “In the case of domain based data types, […] an additional attribute (model:domain) is included to identify the qualified name of the domain (explicit or typed, or the special domain that is the set of metrics).”
    - Note that these are perfectly standard XBRL extensible enumerations.

[21] These architectural changes mean that, if using DPM Architect to view the taxonomy, version 1.6 or later is required.

Documentation corrections and updates

EBA Architecture for XBRL representation of DPM

- Explicit domain data type updated to enum:enumerationItemType - previously xbrl:qnameItemType [page 11], reflecting change introduced in v2.6 .
- Corrected the suffix for validation rules for enumerated value checks to ensure data types are the correct nature to '_a' where "_a" stands for allowed values in cell [page 26], in line with existing EBA practice
- Adjusted description of filing indicator mechanics [page 25], to highlight that although at present the filing indicators are utilised at the level of templates (which form the “units of reporting”), other “units of reporting” are potentially possible using the same mechanism (such as groups of templates, or even parts within templates). Aligns better with the existing filing rules where this possibility is also noted.
- Noted addition of TrueItemType [page 11], with prefix “t” (see above).

Historic corrections to 2.8.1

- [#85] Correction of assertion set file “\res\cp-2017-15\2018-07-31\val\aset-t_03.01.xml” which erroneously linked 2.8 T 03.01 table definition into 2.8.1 resolution entry point (RESOL).
- [#82] Adjustments to two historic COREP 2.8.0 validation rule files (which are not referenced from any utilised entry point) to avoid loading problems in e.g. DPM Architect.

See subsequent section on 2.8.1.2 for further details.

2.8.1.2 (including further 2.8.1.1 Errata) *(31/04/2019)*

The following errors were present in the initial publication of the v2.8.1.1 update materials, and not identified and corrected in the errata dated 13/08/2018:

- **DPM DB**
    - [81] XbrlTableCode value for TableVersion entries for C 17.01.b should have been 'C_17.01.b' not 'C 17.01.b'
    - [83 / DPM-87] Incorrect context id for four cells in C 32.04, spurious character in XbrlContextKey field for 646021.
    - [93] Missing entries in ModuleDimensionImpliedValue and ModuleDataPointRestriction tables for 2.8.1 COREP modules.
    - [DPM-98] Erroneous entries in mvCellLocation and values for TableCell.CellCode for rows of C 32.02.a and C 32.02.c affected by [DPM-74] reordering of table rows.
    - [DPM-101] HierarchyNodes in GA5_2 introduced in DPM 2.7 erroneously shared conceptids with nodes in GA5_1.
    - [#102] Three contextofdatapoint entries had incorrect xbrlcontextkey values (duplication of "TSR=*")

See the SQL scripts listing the additional corrections to the previous 2.8.1.1 Errata version.

- **XBRL**
    - [85] Correction of assertion set file "\res\cp-2017-15\2018-07-31\val\aset-t_03.01.xml" which erroneously also linked the 2.8 T 03.01 table definition into 2.8.1 resolution entry point (RESOL).
    - [82] Adjustments to two historic COREP 2.8.0 validation rule files (which are not referenced from any utilised entry point) corep/cir-680-2014/2018-03-31/val/vr-v6363_m.xml and corep/cir-680-2014/2018-03-31/val/vr-v7304_m.xml to avoid loading problems in e.g. DPM Architect resulting from the 2.8.1 name change for some primary items.

These XBRL changes are "instance compatible" with 2.8.1.1, in the sense that existing XBRL and ITS semantical correct instances prepared against 2.8.1.1 will validate equally correctly against 2.8.1.2. As such this minor 'hot fix' to the taxonomy may be applied (or not) entirely at the discretion of reporting chain participants. The 2.9 taxonomy will work equally well with 2.8.1.1 or 2.8.1.2 underlying.

Remaining Known Errors in 2.8.1.

- [94] The data type of the pi554 metric in the XBRL data dictionary (used for C 32.03 c0120 "IPV Coverage (output testing)") is incorrectly **decimalItemType**. It should be/have been **percentItemType** - which is the data type as indicated in the DPM DB, accompanying materials, and by the naming convention for EBA metrics. **At the request of the Competent Authorities, this error has NOT been corrected in this release.**

    1. For the avoidance of doubt: values for this metric should be reported as decimal ratios (e.g. "0.1800" rather than "18.00" to represent 18%), and with at least four decimal places of accuracy (a decimals attribute of at least 4). I.e. as if the metric were of data type percentItemType.

2.8.1.1 Errata *(13/08/2018)*

The following errors were present in the initial publication of the v2.8.1.1 update materials:

- **Summary of differences 2.8.1** - schemaRef for COREP_ALM_Con should have been changed to include "2018-07-31" similarly to all other COREP entry points.

- **Sample instances** – files mistakenly included model:table, model:x, model:y, and model:z attributes on facts.

- **DPM DB**

    - Change GL-74 (Arithmetic Approach for some RES rules) was not applied in supplied DB

    - Incorrect context id (should have been 646021, not 646016) on two DataPointVersion entries 487173 and 418174.

    - XbrlTableCode value for TableVersion entries for C 17.01.a should have been 'C_17.01.a' not 'C 17.01.a'

- **Annotated table layout documents** – Layouts of C 32.02.c were not updated as described under DPM-79 below.

v2.8.1.1 *(31/07/2018)*

Summary and Impact

- A "Corrective" release correcting various deficiencies in 2.8.0.0. Involves some small changes in data model, and hence required data mappings in specific tables in COREP (C 32.04, C 32.03) and RES (T 03.01). **Consequently this release includes 2.8.1 versions of (all) the COREP and RES modules** (and in-place corrective 2.8.0.1 versions of all the others) **which replace the 2.8.0.0 versions and should be used for remittance to the EBA as of reference date 31/12/2018**.

- Also corrects some issues extant in 2.7 with impacts in 2.8 (mostly table linkbase rendering issues), so also includes a 2.7.0.2 patch set. Users of alternative rendering approaches may wish to note the changes.

- The 2.8.1 versions of COREP and RES will require a) data mapping changes for producers or consumers of the relevant instances, these are highlighted below, and b) change of target schemaRefs for COREP and RES modules, replacing "2018-03-31" with "2018-07-31"[22].

- **Includes extensive correction of the implementation of validation rules at the XBRL formula level,** and some business content change to certain validation rules (see validation rule spreadsheet for details).

Changes

Changes apply to the 2.8 (2.8.0.1 or 2.8.1) DPM and taxonomy unless otherwise noted. SQL commands to implement the relevant changes to the DPM DB are included in the release package; selected snippets are shown below for clarification.

Structural (non-instance compatible) – resulting in 2.8.1 versions

Corep – Data model corrections in Prudent Valuation

- [DPM-79] Enable reporting of data items corresponding to some cells on C 32.02.c rows 0030 and 0040 which were prevented from being reported in the 2.8 Taxonomy by a limitation in our XBRL representation of the templates. The modelling of C 32.02.c row 0040 has been changed (row made abstract, rather than identical to row 0040) removing the identity between every cell in row 0030 and the corresponding cell in row 0040. Cells 0210 and 0220

[22] E.g. http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/res/cp-2017-15/2018-03-31/mod/resol.xsd -> http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/res/cp-2017-15/2018-07-31/mod/resol.xsd and http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/corep/cir-680-2014/2018-03-31/mod/corep_lr_con.xsd -> http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/corep/cir-680-2014/2018-07-31/mod/corep_lr_con.xsd

in row 0040 have been de-activated ('greyed') and in row 0030 activated ('un-greyed'). The net effect is to allow the reporting of these data points with the modelling/data point versions indicated in the original DPM for 2.8, although not in the cells currently indicated in the ITS. The ITS may be adjusted to align with the 2.8.1 DPM and Taxonomy before adoption by the commission. If not however **reporters should for submission purposes enter the values indicated in the ITS as required in C 32.02.c r0040 c0210 and C 32.02.c r0040 c0220 instead in C 32.02.c r0030 c0210 and C 32.02.c r0030 c0220 respectively**.

`See accompanying DPM-79.sql`

- [DPM-80, DPM-82] Changes to data type of four metrics first and only used in 2.8.0 (notionally retrospective) to align with ITS descriptions of fields. **Changes to producer/consumer data mappings will be required**

Label	Used In	Code	Type
Concentrated position.Amount	C 32.04 c0040	mi551 -> ri551	monetary->decimal
Concentrated position.Unit	C 32.04 c0050	mi552 -> si552	monetary->string
Prudent exit period	C 32.04 c0070	mi553 -> ii553	monetary->integer
IPV Coverage (Output Testing)	C 32.03 c0120	mi554 -> pi554	monetary->percentage

`See accompanying DPM-82.sql`

- [DPM-81] Additional of dimension RAC "Concentrated positions AVA Rank", change table C 32.04 to use this as the key value identifier on the y-axis (changes all data points on C 32.04), leaving dimension RAN (now labelled "Model Risk AVA Rank") to be used only on the y axis of table C 32.03. This removes the incorrect identity between columns "Risk Category" and "Product" on tables C 32.03 and C 32.04 (the sets of rows on the two tables are unrelated logically). **Changes to producer/consumer data mappings will be required.**

`See accompanying DPM-81.sql`

Resolution

- [DPM-78] At SRB request add an additional column c0021 (labelled "Column") to template T 03.01 to be used to facilitate reconciliation with the aggregate template (T 01.00). **Changes to producer/consumer data mappings will be required.**

`See accompanying DPM-81.sql`

Non-structural (instance compatible)

Validation rules

- [XBRL-74] Correct XBRL implementation of (many) validation rules that were not using interval arithmetic where they should have been.

- [XBRL-74] (also) Correct interval arithmetic approach indication for 16 Resolution rules :

```
UPDATE ValidationRule SET ArithmeticApproach = "Not Applicable"
WHERE ValidationCode
In ('v6444_m','v6445_m','v6446_m','v6447_m','v6453_m','v6458_m','v6459_m','v6460_m',
'v6461_m','v6462_m','v6463_m','v6464_m','v6465_m','v6466_m','v6467_m','v6468_m');
```

- [XBRL-76] Address concerns with custom functions in error-formatting.xml in XBRL taxonomy which were using a non-spec compliant data type, and insufficiently robust QName comparison approach.

- [DPM-83] **Update policy content of validation rules** – see accompanying spreadsheet for details. Changed rules are: v0641_m, v2707_m, v3129_m, v4012_a, v4019_a, v4025_a, v4576_i, v4577_i, v4578_i, v4759_m, v4774_m, v4786_m, v4792_m, v5016_s, v5440_m, v5441_m, v5442_m, v5443_m, v5444_m, v5445_m, v5446_m, v5447_m, v5468_m, v5548_h, v5739_h, v5839_m, v6019_m, v6053_m, v6336_m, v6339_m, e6450_e, v6519_c, v6576_s, v7248_a, v7319_m, v7320_m, v7321_n, v7322_n

DPM DB data model

- [DPM-70] Correction of CodeDomainID for Metric ei635 (metricID 6491) from 600 to 400 (ZZ to TA) in DPM Database and resulting correction of Z 10.02 annotated table layout:

```
UPDATE metric SET codedomainid = 400 WHERE metricid = 6491;
```

- [DPM-77] Correct FromDate and ToDate fields for 2.8 DataPointVersion changes (where they were set to 9999-12-31).

```
Update DataPointVersion set ToDate=CDate('9999-12-31') where ToDate=CDate('2018-12-
30');
Update DataPointVersion set FromDate=CDate('9999-12-31') where FromDate=CDate('2018-
12-31');
```

Table layout

- [DPM-68] Correction of erroneous column headings in T 01.00.b for columns 0121,0131,0141. Affects also table linkbase labels (t_01.00.b-lab-en.xml), and annotated templates:

```
UPDATE AxisOrdinate
SET AxisOrdinate.OrdinateLabel = 'Carrying amount'
WHERE AxisOrdinate.OrdinateID In (57270,57272,57274);
```

- [DPM-71, DPM-76] At SRB request T04/5/6/7/8 remove “c013x - Intragroup” (ZZ:x300) and “c014x - Issuances under non-EU MS jurisdiction/law, excluding intra-group” options from “column” dropdown (templates 4-8 exclude intragroup items, which are instead reported in the T 03.0x templates). Functionally the members x300 and x301 are removed from hierarchy ZZ32. Changes to producer/consumer data mappings are unlikely to be required, as these values would not in fact have been used based on the SRB instructions.
    - Change to annotated table layout for these templates to remove c013x and c014x from the list, similar in dictionary file to remove from hierarchy ZZ32
    - Change to www.eba.europa.eu\eu\fr\xbrl\crr\dict\dom\zz\hier-def.xml and hier-pre.xml to remove x300 and x301 from hierarchy ZZ32.
    - Change to validation rule v7248_a to remove these values from the list (affects XBRL files `www.eba.europa.eu\eu\fr\xbrl\crr\fws\res\cp-2017-15\2018-03-31\val\vr-v7248_a*.*`)

```
DELETE FROM hierarchynode WHERE hierarchyid = 12638 and memberid = 6729;
UPDATE Expression
SET TableBasedFormula = Replace(TableBasedFormula,', [eba_ZZ:x300]',''),
    LogicalExpression = Replace(LogicalExpression,', [eba_ZZ:x300]',''),
    ErrorMessage = Replace(ErrorMessage,', [c013x   - Intragroup]','')
WHERE ExpressionID = (select expressionID from validationrule where validationcode =
'v7248_a');
DELETE FROM hierarchynode WHERE hierarchyid = 12638 and memberid = 6730;
UPDATE Expression
SET TableBasedFormula = Replace(TableBasedFormula,', [eba_ZZ:x301]',''),
    LogicalExpression = Replace(LogicalExpression,', [eba_ZZ:x301]',''),
    ErrorMessage = Replace(ErrorMessage,', [c014x   - Issuances under non-EU MS
jurisdiction/law, excluding intra-group]','')
WHERE ExpressionID = (select expressionID from validationrule where validationcode =
'v7248_a');
```

- [DPM-74] Correct layout of C32.02 rows 0100-0130 to be in line with ITS. Affects -lab-codes.xml and -rend.xml files for \fws\corep\cir-680-2014\2018-03-31\tab\c_32.02.a and c_32.02.c (-def.xml for these tables is also altered, but only with a reordering with no functional effect):

```
ALTER TABLE axisordinate
DROP CONSTRAINT AO_AxisId_Order_UK;

UPDATE axisordinate
SET [ordinatecode] = switch (
               [ordinatelabel]='Foreign Exchange', '0100',
               [ordinatelabel]='Credit', '0110',
               [ordinatelabel]='Equities', '0120',
               [ordinatelabel]='Commodities', '0130'),
       [order] = switch (
               [ordinatelabel]='Foreign Exchange',1100,
               [ordinatelabel]='Credit', 1110,
               [ordinatelabel]='Equities', 1120,
               [ordinatelabel]='Commodities', 1130)
WHERE axisid in (3320,3359)
AND ordinatelabel in ('Credit','Equities','Commodities','Foreign Exchange');

ALTER TABLES axisordinate
ADD CONSTRAINT  AO_AxisId_Order_UK UNIQUE (axisid, [order] );
```

- [XBRL-79] Correct rendering of C72.00 to be in line with DPM – change to C 72.00.a-rend.xml and C72.00.w-rend.xml. Reorders rows 420 and 440 in the XBRL table linkbase files (exchanging them).

- [XBRL-68, XBRL-67, DPM-75] - Correct layout issues (i.e. table linkbase files) of various 2.7 tables[23] in COREP and FINREP. Adjusted rows are marked with yellow highlighting in the Annotated Template files. Implemented via in-place change to the table linkbase files in the 2.7 taxonomy (hence version 2.7.0.2), which for many of these tables are also directly referenced from 2.8 taxonomy modules (and so correcting their resulting layouts in 2.8 entry points as well). Also implement retrospective correction of F 20.0.1 table label ("other than held ofr trading" -> "other than held for trading") that was included in original 2.8.0.0 DB but not implemented in the taxonomy as this table was structurally unchanged from 2.7.

Miscellaneous

- [XBRL-75] Correct SBP 2.8 version numbering in DPM Database and XBRL taxonomy files to 1.0.5 not 1.0.4:

```
UPDATE taxonomy SET version = '1.0.5' WHERE taxonomycode = 'SBP 2.8';
```

- [DPM-73] Correction of filing indicator code for table Z 09.00 from "Z_09.01" to "Z_09.00" (affects XBRL files \val\find-params.xml and \tab\z_09.00\z_09.00-lab-codes.xml in www.eba.europa.eu\eu\fr\xbrl\crr\fws\res\cp-2017-15\2018-03-31) :

```
UPDATE TableVersion
SET XbrlFilingIndicatorCode = "Z_09.00", XbrlTableCode = "Z_09.00"
WHERE TableVID = 1423;
```

- [XBRL-80] reorder table groups (via presentation linkbase) for FINREP to place General information (and so table F 00.01) at beginning as per previous versions. (affects tab-pre.xml in FINREP and FINREP-IND for both 2.7 and 2.8 taxonomies).

```
Update tablegroup
set [order] = switch ([order]=6,1,[order]<>6,[order]+1)
where taxonomyid in (36,37,41,42);
```

Known Issues

- As noted, reporters should for submission purposes enter the values indicated in the ITS as required in C 32.02.c r0040 c0210 and C 32.02.c r0040 c0220 instead in C 32.02.c r0030 c0210 and C 32.02.c r0030 c0220 respectively.

[23] C 17.02, C 68.00.a, F 02.00, F 04.03.1, F 14.00, F 16.01, F 16.03, F 16.04.1, F 16.05, F 19.00.b, F 20.07.1. F 20.07.1 just affects the f_20.07.1-lab-en.xml, the others all affect their respective "–rend.xml" files, and in some cases due to changes in the parentage of ordinates and the resulting effects on cascading of dimensional attributes have changes to the "–def.xml" files that will result in the same net valid hypercubes.

v2.7.0.2 *(31/07/2018)*

- Correction of table layouts [XBRL-68, XBRL-67, DPM-75], and presentation order of table groups [XBRL-80]. As described under 2.8.1.1 above.

v2.8.0.0 *(31/03/2018)*

Summary and Impact

- Most significant high level change is the inclusion of a new "Resolution" framework. This is intended to align with the "Consultation to amend the ITS on procedures, forms and templates for resolution planning (EBA-CP-2017-15)"[24], please see this for more details. Briefly this framework is intended to:
    - Form the basis for interchange of resolution plan data between Resolution Authorities
    - Describe a "harmonised core" to be requested from institutions by RAs (templates "Z xx.xx").
    - Include also SRB specified templates to facilitate SRB resolution reporting, modelled in line with the EBA resolution reporting. These templates ("T xx.xx") are included in the same module as the EBA templates[25], and highlight overlapping information via the usual identical cells approach, such that data need only be identified and reported once[26].
- The new resolution framework is particularly significant as resolution reporting is handled by national Resolution Authorities, not the supervisory Competent Authorities. In nations these are in fact the same organisation, but in many they are not. The pattern of flow of resolution planning information is different, and on a different basis than supervisory reporting. There is currently limited usage of XBRL reporting in this sphere in many countries. It is expected, but not certain, that the existence of a central EBA-published taxonomy, and other factors, may lead to an increase in XBRL based reporting in several nations.

[24] And subsequent adjustment for the final ITS. Note e.g. the change in template naming prefix from e.g. "R 01.00" to "Z 01.00", to avoid clash with the EBA's internal remuneration reporting codification.

[25] It is expected that the usual mechanisms for selective reporting of templates within a module can be utilised where necessary, and to be clear the SRB templates do not form part of the EBA specified "harmonised core" of templates.

[26] Note that due to the large overlap between several SRB and EBA templates, there are a lot of identical cells within the resolution module.

- There are more minor changes to all other reporting frameworks

Further contents and changes

- The main COREP module has been split into COREP OF and COREP LR, breaking off the Leverage ratio related tables.

- In COREP Prudent Valuation tables (C 32.01-C 32.04) have been added, there have been minor changes to securitisation templates (e.g. in C 02.00, C 14.00 etc.) and to Pillar II reporting (e.g. in C 03.00).

- There have been various technical amendments to templates and validation rules throughout the reporting frameworks. There is also a significant increase in the number of validation rules, for example in benchmarking and funding plans which were relatively lightly validated in previous versions, and in validating cross links between C 02.00 and C 17.01.

- Note that there is only one resolution reporting module, not one for CON and one for IND as in the other reporting frameworks. This is in line with, and at the request of, the in-progress EBA EUCLID project. The intention is to move generally to distinguishing different "subjects" of reporting primarily via the content of the XBRL **`identifier`** element, rather than via the combination of parent entity and entry point as was previously the case. This avoids the need to potentially include additional entry points beyond just IND and CON for resolution to handle the specificities of the various consolidation perimeters required in resolution or other reporting.[27]

Artefacts included

- DPM database

- Updated XBRL taxonomy - both as a "full" archive[28] and as taxonomy packages

- Annotated table layouts for all taxonomies. Note that:

    - RES has a clean version only (no "changes" file) as it is a new framework with no prior version.

    - There is also no "changes" layout file for FP – which has in fact not changed structurally from 2.7 at this point (i.e. the "clean" 2.8 layout should be equivalent to the 2.7 version). The new taxonomy and entry points for FP are included primarily due to expected significant change in validation rules.

[27] End reporters are reminded that they should always consult their Competent Authorities as to the appropriate approach to reporting, including entity coding and report identification, as any details of first level reporting are the preserve of Competent Authorities.

[28] FullTaxonomy.2.8.0.0.7z

DPM / XBRL design changes

- Use of (further) restrictions to metrics and templates – see RestrictionId field on AxisOrdinateCategorisation. For metric categorisations these map to validation rules that indicate that the range of values allowed in specific cells on templates is narrower than the full list of options for the relevant metric ("Allowed values for cell(s)"). In some cases the validation rules are further restricted on a case by case basis.

- The OpenMemberRestriction table has a new field "IgnoreMemberID" indicating that the restriction is not to a subset of a hierarchy starting from a particular member as would normally be the case, but that all members of the hierarchy are valid.[29]

- Removal of certain redundant fields:

    - Dimension.IsTyped was determined completely by the nature of the underlying domain so has been removed. Was equivalent to

```
SELECT Dimension.DimensionID, Domain.IsTypedDomain AS IsTyped
FROM [Domain] INNER JOIN Dimension ON Domain.DomainID = Dimension.DomainID;
```

    - TableCell.IsRowKey was determined by whether any of the AxisOrdinates associated to the TableCell have IsRowKey positive. Was equivalent to

```
SELECT tc.CellID,
        exists (select null from cellposition as cp
                inner join axisordinate as ao on cp.ordinateid = ao.ordinateid
                where ao.isrowkey = true
                and cp.cellid = tc.cellId) as IsRowKey
FROM TableCell as tc;
```

XBRL changes

- More informative validation error messages. The XBRL generic error messages for many validation rules have been enhanced to provide information as to the specific values involved in the validation rule, including the range of values considered. It is hoped this may allow participants to more easily understand the cause of rule breaches.

[29] This is as an alternative to allowing the MemberId field to be null, which has negative implications for the foreign key arrangements and wider model integrity, or to requiring hierarchies with "fake" root members).

DPM DB corrections

The following changes are corrections to data from the DPM 2.7 DB release. They should be taken into consideration for 2.7 reporting reception and analysis.

DPM DB adjustments (before addition of new 2.8 entries)

- "FromDate" for table versions and data point versions that were introduced in the 2.7 IFRS 9 Exposure Draft of FINREP that were used without changes in the final 2.7 FINREP have been adjusted to 31/03/2018 rather than 30/03/2018 to align them with the table versions / data point versions introduced in the final 2.7. i.e.

```
Update TableVersion set FromDate=datevalue('31-Mar-2018')
where FromDate= datevalue('31-Mar-2018')
  and (ToDate is null or ToDate >  datevalue('31-Mar-2018'));

Update DataPointVersion set FromDate=datevalue('31-Mar-2018')
where FromDate= datevalue('31-Mar-2018')
  and (ToDate is null or ToDate >  datevalue('31-Mar-2018'));
```

- The data points assigned to the cells in column 010 of table F 04.08 in the 2.7 reporting tables have been retrospectively changed. Whereas in the published 2.7 DB these cells were indicated as new versions of pre-existing data points, they have been changed to indicate that they are instead new data points. This is to reflect the fact that the conceptual meaning of column 010 in table F 04.08 was changed in the ITS materials on which 2.7 is based compared to previous versions[30]. The cells retain their previous DataPointVersion assignments, but these DataPointVersion are now indicated as being associated with novel DataPoint entries, rather than associated to pre-existing DataPoints.

TableVID	TableVersionCode	ColumnCode	RowCode	DataPointVersionID	Old DataPointID	New DataPointID
1164	F 04.08	010	010	153517	45747	153517
1164	F 04.08	010	020	153518	45748	153518
1164	F 04.08	010	030	153505	45727	153505
1164	F 04.08	010	040	153514	67582	153514
1164	F 04.08	010	050	153511	45733	153511

[30] I.e. that there was a "series break" in the reported values in these cells between 2.6 and 2.7.

TableVID	TableVersionCode	ColumnCode	RowCode	DataPointVersionID	Old DataPointID	New DataPointID
1164	F 04.08	010	060	153516	45746	153516
1164	F 04.08	010	070	153502	45724	153502
1164	F 04.08	010	080	153507	45729	153507
1164	F 04.08	010	090	153504	45726	153504
1164	F 04.08	010	100	153513	67581	153513
1164	F 04.08	010	110	153510	45732	153510
1164	F 04.08	010	120	153520	45750	153520
1164	F 04.08	010	130	153503	45725	153503
1164	F 04.08	010	140	153508	45730	153508
1164	F 04.08	010	150	153506	45728	153506
1164	F 04.08	010	160	153515	67583	153515
1164	F 04.08	010	170	153512	45734	153512
1164	F 04.08	010	180	153509	45731	153509
1164	F 04.08	010	190	153519	45749	153519

v2.7.0.1 *(15/11/2017)*

Summary and Impact

Hotfix correcting some errors that have been identified, and making some improvements, in the original release of the 2.7 Validation rules list, DPM, taxonomy, and related documentation.

"Instance compatible" with 2.7.0.0 - in that XBRL instance file prepared for 2.7.0.0 will be structurally valid against this taxonomy, with only a difference in the potential validation rule (i.e. XBRL assertion) results.

Artefacts included

- Annotated table layout corrections for C 17.01.a
- Updated DPM database (note that sql scripts to perform the update are included in case useful)
- Corrected EBA Validation Rules spreadsheet
- Updated XBRL taxonomy - both as a "full" archive[31] and as a "Taxonomy package"[32]

Content and Changes

Validation rule changes, corrections and rexpression [efcde3e] - "2.7.0.1 VR set"

Many changes in the validation rule spreadsheet (marked last changed in "2.7.0.1").

At the DPM level introduces a new group of records in ValidationRuleSet (with ValidationRuleSetCode) which indicate the validation rules now used, and new validation rule entries representing those rules where required.

At the XBRL level involves in-place alteration of many validation rule files, and the module entry point schemas.

Correction [20171010]

The 2.7.0.0 release of the EBA DPM materials omitted certain records from the mvCellLocation table of the DPM Database regarding the rows 0935,0936,0945, and 0946 of table C 17.01.a.

Consequently the annotated templates omitted details of the datapoint associated with these rows.

Corrected annotated templates for C 17.01.a and an illustrative update script to bring the published database to the updated form.

---

[31] FullTaxonomy.2.7.0.1.7z

32 EBA_CRD_IV_XBRL_2.7_Reporting_Frameworks_2.7.0.1.zip which replaces EBA_CRD_IV_XBRL_2.7_Reporting_Frameworks_2.7.0.0.zip - may need files from updated www.eurofiling.info.zip file as well if used offline

Correction [20171018]

Mapping/implementation of the table prerequisities formula into the DPM DB and XBRL was incorrect for many FINREP rules. Specifically those with prerequisite formulae of the general form "A and (B or C)". This would lead to inappropriate rules triggering for a given report content.

Mapping of logical rule prerequisites into DPM DB representation and XBRL assertion sets and variable set preconditions[33] corrected[34]. Rules affected:

v1034_m,v1037_m,v2781_m,v2782_m,v2783_m,v2784_m,v2785_m,v2786_m,v2787_m,v2788_m,v2789_m,v2790_m,v2791_m,v2792_m,v2793_m,v2794_m,v2795_m,v2796_m,v2797_m,v2798_m,v2799_m,v2800_m,v3018_m,v3019_m,v3020_m,v3021_m,v5170_m,v5171_m,v5172_m,v5173_m,v5174_m,v5175_m,v5176_m,v5177_m,v5178_m,v5179_m,v5180_m,v5181_m,v5182_m,v5183_m,v5250_m,v5251_m,v5252_m,v5253_m,v5254_m,v5255_m,v5256_m,v5257_m,v5258_m,v5259_m,v5260_m,v5261_m,v5262_m,v5263_m,v5332_m,v5333_m,v5334_m,v5335_m,v5336_m,v5337_m,v5338_m,v5339_m,v5340_m,v5341_m,v5342_m,v5343_m,v5344_m,v5345_m,v5346_m,v5347_m,v5348_m,v5349_m,v5385_m,v5386_m,v5387_m,v5388_m,v5389_m,v5390_m,v5391_m,v5392_m,v5393_m,v5394_m,v5395_m,v5396_m,v5397_m,v5398_m,v5399_m,v5400_m,v5401_m,v5402_m,v5403_m,v5404_m,v5405_m,v5406_m,v5407_m,v5408_m,v5409_m,v5410_m,v5411_m,v5412_m,v5413_m,v5414_m,v5415_m,v5416_m,v5417_m,v5418_m,v5419_m,v5420_m,v5421_m,v5422_m,v5423_m,v5424_m,v5434_m,v5435_m,v5436_m,v5437_m,v5438_m,v5439_m,v5440_m,v5441_m,v5442_m,v5443_m,v5444_m,v5445_m,v5446_m,v5447_m,v5462_m,v5463_m,v5464_m,v5465_m,v5466_m,v5467_m,v5468_m,v5469_m,v5470_m,v5471_m,v5472_m,v5473_m,v5474_m,v5475_m,v5476_m,v5477_m,v5478_m,v5479_m,v5480_m,v5481_m,v5482_m,v5483_m,v5484_m,v5485_m,v5486_m,v5487_m,v5488_m,v5489_m,v5504_m,v5505_m,v5506_m,v5507_m,v5508_m,v5509_m,v5510_m,v5511_m,v5512_m,v5513_m,v5514_m,v5515_m,v5516_m,v5517_m,v5518_m,v5519_m,v5520_m,v5521_m,v5522_m,v5523_m,v5524_m,v5525_m,v5526_m,v5527_m,v5528_m,v5529_m,v5530_m,v5531_m,v5532_m,v5533_m,v5534_m,v5535_m,v5536_m,v5537_m,v5538_m,v5539_m,v6030_m,v6031_m,v6032_m,v6033_m,v6034_m,v6035_m,v6036_m,v6037_m,v6038_m,v6053_m

"Precondition not applied for e4887_e and e4888_e", Correction [bb108c3]

Certain problematic (non-)existence rules which had incorrect precondition expressions (and so triggered even when the relevant templates were not reported) have been corrected. They are now implemented as value assertions instead, using a 'pivot variable' to force evaluation (in line with the approach taken by recent versions of DPM Architect).

May require the use of updated Eurofiling files (schema location hints for aspect-cover-filter.xsd)

Affects (XBRL taxonomy representation of) rules e4887_e, e4888_e, e4891_n-e4902_n
As a result rules e4887_e and e4888_e can be reactivated.

[33] FINREP "mod" (".xsd" and "find-prec") and "val" ("aset") files

[34] As a side effect of this, rules v2818_m, v2819_m, v2820_m, and v2853_m are now correctly identified as cross-module rules (linking AE and FINREP), so are not assigned to specific modules via entries in the ValidationRuleSet table

Correction [db1f907fc3a0]

(Existence) ValidationRules for the tables C 00.01, F 00.01 etc. which should have had prerequisite formula written with square brackets (e.g. "[C 00.01]") to indicate that the rule should be run for any module notionally containing the template (i.e. whether or not the template was actually reported in an instance) were written with round brackets ("(C 00.1)") instead.

Affects Validation rule spreadsheet & DPM database (no XBRL impact) for e4427_e,e4428_e,e4429_e,e4430_e,e4431_e,e4432_e,e4433_e,e4437_e,v4438_c,v4439_c

Corrected erroneous reactivation date for v3083_m in 2.5 sheet of validation spreadsheet (rule is still deactivated in 2.5)

Technical Adjustment [c6e1b1b]

Adjusts
a) the handling of "scope" ordinates and their mapping to "cover=false" or "cover=true" in formula
b) the process for assessing whether rule implementations can be reused from previous taxonomies

Note that although this corrects the underlying problem that caused the *very* broken implementation of v0340 and v0492 in 2.7, both those rules are actually *still* not usable and will remain deactivated, due to modelling issues with one column in each of their scope (not matching between tables).

The more detailed assessment of rules for linking means that more rules could potentially be linked to their 2.6 implementations, however changes to and re-expression of rules under the main 2.7.0.1 changes (see [efcde3e]) largely outweigh this.

There are also various changes to other rule xml files, which have no practical impact. These 'correct' previously "dangling" cover=false properties. "Dangling" here meaning they apply to only one variable in an expression, and that aspect is covered for all the other variables, such that no implicit matching can actually take place. This should have had no practical effect at the XBRL evaluation level.

v2.7 ("2017-A") *(04/04/2017)*

Summary

- Final version of IFRS 9 adaptation of FINREP (2.3.0). No structural changes to FINREP compared to the 2.7 exposure draft (though that of course had extensive changes compared to 2.6), but many validation rule changes.

- Significant structural and validation rule changes in COREP (2.3.0).

- Minor structural changes to AE and FP compared to 2.6. These are mostly simply changes to the acceptable values for various country or currency breakdowns on sheets of tables (z-axes).

- No new version of SBP.

Content and Changes

Changed/new approach to total on z-axes for (some) COREP tables

- New approach for reporting of totals on tables with open sheets applied to C 09.01.a, C 09.01.b, C 09.02 (for which totals will now be reportable), C 09.04 and C 15.00 (for which the previous reporting approach[35] is changed), and the new tables C 33.00.a and C 33.00.b.

    - A new member "All countries" (x1) has been added to the GA domain.

    - New hierarchies GA5_2 and GA6_1 created similar to GA5_1 and GA6 but with the new "All countries" member in between "All Geographical Areas/Not specified" (x0) and the leaf Members.

    - The z-axis of tables C 09.01.a, C 09.01.b, C 09.02, and C 09.04 is restricted to any member of the GA5_2 hierarchy ***other*** than the root "All Geographical Areas/Not specified" (x0). I.e. the new "All countries" member is allowed, but the x0 member is not. Similarly the z-axis of C 15.00 is restricted to any member of GA6_1 except x0.

    - The 'total' figure requested by the ITS should, for these templates, be reported against this new "All countries" (x1) member.[36]

    - New validation rules linking cells on these total sheets to other templates[37], and in one case the sum of the country breakdown figures to the reported total figures have been introduced, which use a new notation to indicate "filtering" (restriction to a specific value or subset of values) on the z-axis. E.g.

[35] Where the default domain member "All Geographical Areas/Not specified" (x0) conceptually indicated the total sheet. Notably this dimension value did not then appear in the XBRL representation of the data due to the XBRL specification dictating that such default members should not be included explicitly in fact contexts. This notably means that facts with a value of x0 for a dimension are the same/identical fact as a notional fact *without* a value for this dimension, but with all other dimensional and primary item properties the same.

[36] Note that because x1 is not the default member of this domain, this value will be explicitly reported in the context of these facts at the XBRL level.

[37] Labelled as "Equivalence" rules, these are similar to identity rules in that they document where identical data modelling (apart from the allowed open dimension of geographical area) indicates that two data items (one without the open dimension so intrinsically representing a total over the open dimension, and one with a value for that dimension (x1) explicitly indicating it represents a total figure) represent the same item of information so logically must (always) be reported with the same value. However they differ from identity rules in the practical sense that the low level mechanics of reporting (XBRL specifications and EBA filing rules) does not automatically ensure that only a single value can be reported representing this figure. Therefore the equality of multiple reporting of the same business value must be explicitly enforced through data quality checks (i.e. the XBRL formula).

1. {C 09.01.a, r070, c010, [CEG=eba_GA:x1]} = {C 07.00.a, r010, c010, s008}

2. {C 09.04, [CEG=GA:x1]} = sum({C 09.04, ([CEG!=GA:x1]) })

- The existing approach to reporting of 'total' figures is for now retained on C 51-54, 60, 61, and 66-76 (where an explicitly modelled sub table[38] contains the total figures).

Validation spreadsheet design changes

- Table Prerequisite expression method changed:
  - In previous versions of the spreadsheet the tables that were required to be indicated as reported (via positive filing indicators in the XBRL instance) in order to trigger the evaluation of a rule were indicated via a set of columns marked T1, T2 etc.
    1. Every one of the tables listed for a rule were required to be reported together in a given instance for the rule to be evaluated, if any one of the listed tables was not reported the rule would not be triggered.
    2. A very small subset of rules had more complex requirements, such as being triggered for specific modules whether or not particular tables are reported, or if any one of a set of tables were included (indicated by listed these tables separated by " or " under the "T1" column)
  - A new column has now been added which expresses the required tables as a logical expression (e.g. "C 09.00 and (C 07.00 or C 08.00)").
    1. This expression allows the free use of both "and" and "or" logical combinations, as well as the use of parentheses to group sub expressions, which allows any required logical dependency to be expressed unambiguously.
  - The columns "T1", "T2" etc. are still listed in the spreadsheet and broadly indicate the templates involved in a rule, because they are considered very useful in practice for people when analysing the rule list to identify groups of rules applicable to particular tables.
    1. However please note that these columns are purely for convenience, and are no longer to be considered definitive or functional in the sense of indicating how rules should be applied – this function now belongs to the new "prerequisites" column.

[38] The modelling of the cells of which lack the dimension used as the z-axis currency breakdown on the other sub tables of these templates (where in contrast a member representing a total cannot be used).

- Note that, as previously, although the prerequisite column formula may be expressed for convenience in terms of tables (e.g. “C 71.00.a”), the mechanics of the reporting process are such that the unit of reporting is the template (e.g. “C 71.00”).

    1. If one sub table of a template (such as “C 71.00.w”) is indicated as reported then all sub tables of that template are considered reported.

    2. Thus prerequisites will in fact operate as if all mentions of sub tables were replaced by mentions of their respective templates (and so for example “C 71.00.a and C 71.00.w” or “C 71.00.a or C 71.00.w” are both in practice somewhat redundant, and simplify in effect to simply “C 71.00”.

    3. This is handled automatically at the XBRL functional level via the filing indicators assigned to sub tables and the mapping of the validation rule prerequisites to assertion sets and preconditions.

- Added “**Arithmetic approach**” column to give information indicating how the rules are to be calculated (that was only previously determinable by considering the XBRL implementation of the rules):

    - **Interval**: the indicated accuracy range of the reported value is to be considered when evaluating the rule.

    - **Point**: normal, non-interval arithmetic should be used. I.e. only the reported *value* should be considered, the indicated *accuracy*[39] of the value can be ignored. This is often used when simple comparisons with zero are involved[40], such as in sign rules.

    - **Mixed**: a blend of the above. Typically elements of the rule that are simple comparisons between a reported value and zero (particularly where part of an “if” clause) will be handled with non-interval arithmetic, whereas other parts of the expression will take the accuracy of the reported values into account.[41]

---

[39] Conveyed by the @decimal attribute at the XBRL level

[40] Avoiding counter-intuitive results that could otherwise occur in such cases when applying interval arithmetic and the interpretation of the comparison operators used in the EBA approach (which is *[a,b] op [c,d] = if (∃ x ∈ [a,b] & ∃ y ∈ [c,d] (x op y)) then true else false*, i.e. if it is possible that the comparison is true for some values in the intervals, it is considered true.

Consider for example the test $a < 0, for three difference cases:

a) reported “0 @ decimals =-3” => [-500,500]<0 = true

b) no value reported => [0,0] < 0 = false

c) reported “5 @ decimals =-3” => [-495,505]< 0 = true

and also a test of $a > 0 for

d) reported “-5 @ decimals =-3” => [-495,505]< 0 = true

Whereas the naïve expectation (and so likely the intention of the rule creator) would of course be that each of these would give the same result of false.

[41] The XBRL implementation of the validation rules may be consulted to determine exactly how the rules are evaluated.

- **Not applicable**: the distinction is not relevant for the rule (e.g. the values involved are not numeric)

- Added "**ArithmeticApproach**" and "**TablePrerequisite**" fields to **ValidationRule** in DPM DB to list this same information (N.B. not back filled for previous validation rule entries).

"Technical Standard" identification approach

- Due to changes in the relative timings of the finalisation and publication of changes to EBA technical standards guidelines and the XBRL taxonomy that implements them (with the XBRL taxonomies no longer being finalised significantly after the publication of final drafts of the technical standards, but alongside or even ahead of them), the approach to indicating the "technical standard" to which a taxonomy relates has been changed.

- Rather than attempting to indicate in the DPM and XBRL taxonomy particular ITS publications to which particular release related, the primary high level regulation or standard will be indicated instead (which is expected to be more stable and well known ahead of DPM / taxonomy finalisation).

- Codes that will used for future updates to taxonomies will be e.g.

  - CIR-680-2014 for ITS on reporting (COREP, FINREP, AE)

  - CIR-2070-2016 for ITS on supervisory benchmarking

  - GL-2014-04 for GL on funding plans

- This will affect the **Taxonomy**.**TechnicalStandard** field in the DPM DB, and the URL of files in the XBRL taxonomy.

DPM DB adjustments (before addition of new 2.7 entries)

- Change of ToDates for 2.6 taxonomies in DPM DB, also indicate that 2.7 ED "replaces" 2.6 FINREP:

  - Shift end date of 2.6 FINREP taxonomies from 29/03/2019 to 30/03/2018

  - Set end date of 2.7 ED to 30/03/2018 (the same as the start date, indicating it will never be / was never used for final reporting).

```
UPDATE Taxonomy SET ToDate = #03/30/2018#
WHERE ToDate=#03/29/2019#;

UPDATE tableversion SET ToDate=#03/30/2018#
WHERE ToDate=#03/29/2019#;

UPDATE Datapointversion SET ToDate=#03/30/2018#
WHERE ToDate=#03/29/2019#;
```

```
UPDATE Datapointversiontransition
SET transitiondescription = Replace(transitiondescription, "30MAR19", "30MAR18")
WHERE transitiondescription like '*30MAR19*';

UPDATE concept SET ToDate=#03/30/2018#
WHERE ToDate=#03/29/2019#;

Update TaxonomyHistory set Replaces = 28 where taxonomyid =34;
Update TaxonomyHistory set Replaces = 29 where taxonomyid =35;
```

- Also

```
UPDATE Taxonomy SET ActualPublicationDate = datevalue('30-Nov-2016') WHERE
dpmPackagecode='2.7ED'
UPDATE Taxonomy SET ActualPublicationDate = datevalue('18-Jan-2017') WHERE
dpmPackagecode='2.6'
```

- Correct **DatapointVersion** categorisation keys for C 09.04 to use “RIO999” rather than “RIO???” to indicate they are open with respect to the RIO dimension, to be consistent with existing treatment of C 15.00. Note that the related **ContextOfDatapoints** records uses “RIO???” and “RIO=?” in the ContextKey and XbrlContextKey fields respectively to indicate that the RIO dimension will not be present for the total figures in an XBRL instance file, and that such total figures are within the scope of the data point.

```
Update DatapointVersion
set CategorisationKey = Replace(categorisationkey, "???", "999"),
CategorisationKeyWithoutDefaults = Replace(CategorisationKeyWithoutDefaults, "???",
"999")
where CategorisationKey like '*[???]*';
```

- Restore the **DatapointVersionTransition** and **DatapointVersionTransitionLink** records from 2.5 that were missing in 2.6/2.7ED Database.

- Changed the **ValidationRuleSet** that was labelled (**ValidationRuleSetCode**) “**2.7.0.0**” to “**2.7.0.0.ED**” (to free up 2.7.0.0 for the full 2.7 release).

```
Update ValidationRuleSet
set ValidationRuleSetCode = '2.7.0.0.ED'
where ValidationRuleSetCode = '2.7.0.0';
```

Correct sign restrictions indicated for several rows in P 01.02:

```
UPDATE Concept INNER JOIN ((TableVersion INNER JOIN Axis ON TableVersion.TableVID =
Axis.TableVID) INNER JOIN AxisOrdinate ON Axis.AxisID = AxisOrdinate.AxisID) ON
(Concept.ConceptID = AxisOrdinate.ConceptID) AND (Concept.ConceptID =
AxisOrdinate.ConceptID)
SET Concept.ModificationDate = #4/4/2017#
WHERE (((AxisOrdinate.RequiredDataSign)="Negative")
AND ((TableVersion.TableVersionCode)="P 01.02")
AND ((Axis.AxisOrientation)="y")
AND ((AxisOrdinate.IsAbstractHeader)=False));

UPDATE TableVersion INNER JOIN (Axis INNER JOIN AxisOrdinate ON Axis.AxisID =
AxisOrdinate.AxisID) ON TableVersion.TableVID = Axis.TableVID
SET AxisOrdinate.RequiredDataSign = "Positive"
```

```
WHERE (((AxisOrdinate.RequiredDataSign)="Negative")
AND ((TableVersion.TableVersionCode)="P 01.02")
AND ((Axis.AxisOrientation)="y")
AND ((AxisOrdinate.IsAbstractHeader)=False));
```

DPM DB design changes

- Add **Alternative** field to ValidationScope table *to Indicate alternative independent sets of tables affected by / triggering a rule*. Primary key is now compound of **ValidationID**, **Alternative** and **TableVID**
- Add table **AxisOrdinateTrace** that indicates where a new ordinate is the equivalent of an old one, i.e. has the same business conceptual meaning, implying potential continuity of time series. Note that only "exceptional" links are currently included (specifically those ordinates that are equivalent between the new C 17.01 tables and the old C 17.00), those links implied by the normal pattern of "same table name, same ordinate code, just a different tableversion" are not explicitly recorded.
- Indicated the non-additivity of certain metrics. N.B. remaining metrics should not be assumed to be additive!
    - 1323, md165, "Maximum single loss due to operational risk (flow)"
    - 1627, md226 ,"Sum of the five largest losses due to operational risk"
- Move **Filter** field from **SumOverOpenAxis** to **Variable.** Use when specifying e.g. equivalence rules. Essentially maps directly to additional XBRL filter for that variable over an open dimension.

XBRL level changes

- Taxonomy linkages – FINREP 2.7 has an enforced break from 2.6 due to very low level of retained tables and rules from 2.6. 2.7 COREP, FP and AE in contrast do not, and reference directly elements of 2.6 (validation rules/tables) where these are not changed in 2.7. Note also that there is no linkage between 2.7 and the 2.7 Exposure Draft files. As a result the 2.7 taxonomy package requires, in addition to the 2.7 dictionary, the 2.6 taxonomy package or equivalent file to be available in order to operate.

2.7ED FINREP IFRS 9 Exposure Draft ("2017-A-ED")

Summary and Impact

This release provides an "**exposure draft**" of the changes expected in relation to the introduction of the IFRS 9 accounting standard.

This exposure draft is not expected to be required to be used for actual regulatory reporting remittance to the EBA, but is instead intended to provide a broadly accurate concrete example of the reporting requirements to be expected in the IFRS 9 regime, to facilitate implementation projects. . The exposure draft is based on the final draft Implementing Technical Standards to amend the Reporting Regulation following the changes in IFRS9 which the EBA has submitted to the European Commission for adoption.

Although the exposure draft is expected to be representative of the final requirements, further input, including any feedback on this exposure draft, and technical or modelling aspects in particular, may lead to some degree of additional changes before the final release of the 2.7 taxonomy, that will be used for reference dates from March 2018. This final release is expected in the first half of next year.

> *It is hoped that provision of an early exposure draft for the IFRS 9 related changes in FINREP for 2.7 will reduce eventual implementation effort.*

Contents

- Significant changes to the structure and modelling of all FINREP tables (except the general information table F 00.01).
- Significant changes to the Data Dictionary, including several new dimensions and members.
- Many changes to FINREP validation rules

DPM notes:

- Numbering/Coding of rows/columns in 2.7 Exposure draft: in several cases additional rows or columns have been inserted between existing rows/columns where there was no gap in the numbering (e.g. between row 190 and 191). In these cases, the new rows/columns are given codes that are numerically larger than the existing codes in the table (e.g. 600). Note that the **Order** field in the DPM DB indicates the relative order of these rows (i.e. for these tables there is no longer a trivial link between **Order** and **OrdinateCode**.
- Validity dates for 2.7 exposure draft and 2.6 end date are subject to change, depending on a future choice of implementation alternatives regarding the implementation period of IFRS 9

reporting, which is expected to start with the first quarterly report *"for annual periods beginning on or after 1 January 2018"*, which means that the first Q1 report for an entity may fall between 31 March 2018 and a hypothetical latest possible date of 30 March 2019 (Q1 for a hypothetical entity beginning its financial year on 30Dec).

XBRL

- This IFRS9 draft resumes the "delta" approach used in taxonomies 2.4 and 2.5, referencing unchanged tables[42] from 2.6 FINREP.

Included is the usual plain "archive of all relevant files" for 2.7ED (or earlier versions), FullTaxonomy.2.7.0.0.ED.7z

Known Issues

- In the table layout documents, where the indentation level (or some other similar changes) has changed these are as would be a change in the data attributes (i.e. by colouring the cells on that row/column in orange). This means many cells are marked as changed where in fact their defining characteristics have not changed.

v2.6 ("2016-B")

Summary and Impact

This release contains an **update to the reporting framework (2.6) expected to be used for reporting for reference dates from June 2017**. This update consists primarily of minor structural changes to Supervisor Benchmarking reporting tables, and enhancements to validation rules and a update of various XBRL technical features and the use of XBRL standards across all frameworks.

Implementation effort for participants is not expected to be large for 2.6.

Contents

- Updates to content of SBP taxonomy to be used for the 2018 data collection exercise. Primarily consists of changes to the row key arrangements and removal of sheets for tables C 101-103, and changes to data modelling of other tables. **All other 2.6 Reporting taxonomies (COREP, FINREP, AE, FP) have no structural changes to their tables.** i.e. no changes to instance production or data extraction processes should be needed.

- Updated validation rules for all 2.6 frameworks.

[42] In fact only one table is unchanged, the general information table F 00.01

- 470 changed rules (including 240 additions, 26 deletions, 163 changes)
- Added some more “human readable” error messages to a few validation rules
- Inclusion of “warning” validation rules, and use of assertion severity specification to indicate these in XBRL. Note only three examples currently: v4920-22 in SBP. Mostly just to demonstrate the mechanism. Expect inclusion of further warning rules in future versions

- Update to the 1.0 Table Linkbase XBRL specification and use of the Extensible Enumerations specification.

General Design

Assertion severity

Inclusion of validation rules that are warnings, i.e. do not definitely indicate that the relevant data is invalid or incorrect, but which may indicate potential errors to filers.

These are indicated by (having a severity of “warning” in the Excel spreadsheet and DPM database and) use of the XBRL assertion specification. The relevant rules are assigned the assertion severity `<sev:warning>`.

N.B. that EBA uses the phrase “non-blocking” to refer to validation errors which although indicating the data must be incorrect or inconsistent and so must be corrected, will not necessarily result in an initial outright rejection by the EBA.

EBA	*EIOPA*[43]	XBRL Assertion severity	Data breaching rule is	Typical (EBA) collection system behaviour
Blocking	*Blocking*	Error	Invalid/Incoherent	Reject outright
Non-Blocking		Error	Invalid/Incoherent	Process further, but expect a subsequent correction
Warning	*Non-Blocking*	Warning	Unlikely/unusual	Accept, perhaps request explanation

[43] Note the different usage/meaning of “non-blocking”

DPM DB Changes:

- Added **ValidationRuleSetCode** as additional part of primary key on **ValidationRuleSet** field. This is intended to prepare for the possible use of multiple releases of validation rules for the same taxonomy version, applicable for different reference date ranges. This field was generated for existing entries as per:

```
UPDATE (ValidationRuleSet
INNER JOIN [Module] ON Module.ModuleID = ValidationRuleSet.ModuleID)
INNER JOIN Taxonomy ON Taxonomy.TaxonomyID = Module.TaxonomyID
SET ValidationRuleSet.ValidationRuleSetCode = Switch(
[dpmpackagecode]='2.5','2.5.0.1',
[dpmpackagecode]='2.4.1','2.4.1.1',
[dpmpackagecode]='2.4','2.4.1.1',
[dpmpackagecode]='2.3.2','2.3.2.0',
[dpmpackagecode]='2.3.1','2.3.1.0',
[dpmpackagecode]='2.3','2.3.0.0',
[dpmpackagecode]='2.2','2.2.0',
[dpmpackagecode]='2.1','2.1.0.1'
[dpmpackagecode]='2.0','2.0.1')
```

- Add **Rows**, **Columns**, **Sheets** fields to **ValidationRule** (just carry same information as currently included in Scope field, but in perhaps in a form easier to use/compare to published rule spreadsheet).

- Add **NarrativeExplanation** field to **ValidationRule**. Intended to convey a more "business" relevant description or explanation of the validation rule (rather than the sometimes relatively complex or unintuitive formula). Only included for a few rules in this version, mostly as a demonstration.

- *Added **Filter** field to both **ValidationRule** (to represent a general filter on the rows to which a rule is applicable), and to **SumOverOpenAxis** (to restrict the rows included when calculating a sum – e.g. for elements such as sum({C 103.00, (rNNN)} where [dim:eba_PBE] like "SMEC0004") – **NOT CURRENTLY USED***

XBRL

- Update to the 1.0 Table linkbase XBRL specification, rather than the "Dublin" PWD specification that had been in use previously.
    - Note that since this changes all the table rendering definition files (although fairly trivially, just namespace changes and one new attribute) it effectively makes the 2.6 taxonomy release a new "baseline", i.e. it does not references any previous files, unlike the "delta" approach of the previous version.
- Introduction of Assertion severity 1.0 specification usage (see above).

- Addition of Extensible Enumeration 1.0 specification attributes to metrics that had previously used model attributes[44] described by the EBA Architecture to convey the same information.

- Examples of slightly improved error messages for some rules (see **NarrativeExplanation** above). Changed usage/differentiation of different labels and error messages on validation rules to provide differentiation (previously all were the same as shown below for terseMessage).

XBRL	DPM Architect	Pattern	Example
label	Description	**code**	v4915_m
verboseLabel	Extended description	**code**: **explanation** --> [**scope**] **formula**	v4915_m: If Default Status is not "Defaulted" then the probability of default must not be 100% --> [C 101.00 (All rows)] if {c070} != [eba_IM:x3] then {c060} != 1
terseMessage	Custom message	**code**: [**scope**] **formula**	v4915_m: [C 101.00 (All rows)] if {c070} != [eba_IM:x3] then {c060} != 1
message	Message	**code**: **explanation** --> [**scope**] **formula**	v4915_m: If Default Status is not "Defaulted" then the probability of default must not be 100% --> [C 101.00 (All rows)] if {c070} != [eba_IM:x3] then {c060} != 1

Included is the usual plain “archive of all relevant files” for 2.6 (or earlier versions), FullTaxonomy.2.6.0.0.7z

[44] Which are retained

v2.5.0.1 and v2.4.1.1

Summary

"Instance compatible" patch to correct validation rule implementation error affecting rules on table C 75[45], and removing invalid rules applied to tables C 101-103[46].

Impact

This patch is implemented in the form of changes to some of the XBRL files specified by previous taxonomy releases.

Note that since this patch release merely corrects some taxonomy files involved in specific validation rule implementations, and does not change the structure (table layout, allowed cells, enumerations/lists of values etc.) of the reporting requirements it is possible for parties utilising different parallel[47] minor revisions of the taxonomy to successfully exchange instance files and to structural validate them (since identical instance files would result/be defined by either version).

Two such parties will differ only in the validation results (XBRL assertion formula output) they will obtain for a given file. Therefore if a party does not wish to update to these latest versions then, provided they make appropriate provisions to deal with any potential incorrect validation results they may produce locally[48], they would be able to continue to utilise the prior version successfully with no necessary impact on the reporting chain.[49]

As such, the impact of this release is considered low.

DPM / Reporting content changes:

No changes to the fundamental reporting content, just corrections to implementation in order to more closely align with reporting content as intended by the validation rule specification spreadsheets.

Three validation rules deactivated/removed (v4741_h-v4743_h) as they applied numerical addition relationships to non-numeric & non-additive values in error.

DPM DB Changes

- Removal of erroneous ordinates from sums

[45] 32 rules, v4533-4548 and v4672-4687, all of the form "{rXXX}=sum(rYYY-ZZZ)" with a row scope restriction of (XXX)

[46] 3 rules, v4741_h-v4743_h

[47] I.e. 2.4.1.0 / 2.4.1.1, or 2.5.0.0 / 2.5.0.1

[48] I.e. appropriately disabling/ignoring the output of these rules and ensuring compliance with them by other means.

[49] Additionally, parties who utilise the EBA XBRL taxonomy directly in "online" mode - i.e. directly reference the files from the canonical URLs, rather than (the more typical approach of) caching the files locally, will automatically and transparently utilise these corrected versions.

```
delete from SumOfManyOrdinates
where VariableCode = "b" and OrdinateId in
(39953,39962,39971,39980,39989,39998,40007,40016,40043,45051,40052,45060,45069,40061
,40070,45078,40079,45087,40088,45096,40097,45105,40106,45114);
```

- Correction of one attribute for one formula variable ordinate association

```
update OrdinateVariable
set IsScopeFilter = 0
where Expressionid =13314 and VariableCode = "a" and Ordinateid = 39953;
```

- (Incidental) Adjustment of start date for v2.4 line, now that LR & LCR delegated act reporting commencement date has been set by European Commission via publication of ITS in Official Journal:

```
update Taxonomy
set FromDate = switch(FromDate=#03/30/2016#, #09/29/2016#,
                      FromDate=#03/31/2016#, #09/30/2016#,  true, FromDate),
    ToDate = switch(ToDate=#03/30/2016#, #09/29/2016#,
                    ToDate=#03/31/2016#, #09/30/2016#,  true, ToDate);

update Concept
set FromDate = switch(FromDate=#03/30/2016#, #09/29/2016#,
                      FromDate=#03/31/2016#, #09/30/2016#,  true, FromDate),
    ToDate = switch(ToDate=#03/30/2016#, #09/29/2016#,
                    ToDate=#03/31/2016#, #09/30/2016#,  true, ToDate);

update DataPointVersion
set FromDate = switch(FromDate=#03/30/2016#, #09/29/2016#,
                      FromDate=#03/31/2016#, #09/30/2016#,  true, FromDate),
    ToDate = switch(ToDate=#03/30/2016#, #09/29/2016#,
                    ToDate=#03/31/2016#, #09/30/2016#,  true, ToDate);

update TableVersion
set FromDate = switch(FromDate=#03/30/2016#, #09/29/2016#,
                      FromDate=#03/31/2016#, #09/30/2016#,  true, FromDate),
    ToDate = switch(ToDate=#03/30/2016#, #09/29/2016#,
                    ToDate=#03/31/2016#, #09/30/2016#,  true, ToDate);
```

XBRL Changes

For 2.4.1.1 (c.f. release 2.4.1.0) and 2.5.0.1 (c.f. release 2.5.0.0)::

- COREP “2.2.1” (from set 2.4.1) and “2.2.2” (from set 2.5.0): Change in assertion set for C75.00.a and C75.00.w, addition/correction of local versions of validation rule files for rules v4533-4549 and v4672-4688), change to module schema files for COREP_LCR entry points to reference the local versions of the corrected validation rule files where previously the 2.4.0.0 taxonomy set versions of these files were directly referenced.
- SBP “1.0.3” from 2.5 line: commenting out of link between SBP_IND and SBP_CON modules and validation rules v4741_h-v4743_h.
- (Incidental) Change of to / from date metadata attributes in various dictionary schema files, and tax.xsd files for 2.3 and 2.4 line COREP, FINREP and SBP reporting taxonomies with now known start date for 2.4.x taxonomy line (i.e. end March 2016 dates changed to end September 2016 dates).

Note that the taxonomy packages included are laid out in directories so as to indicate both the changes in this version vs 2.5.0 / 2.4.1, and the changes that were made to them in 2.5.0/2.4.1

v2.5.0 ("2016-A")

Summary and Impact

This release implements general evolution of the EBA reporting frameworks. All of the EBA frameworks and reports are affected, though the degree of change is not extensive. Changes are in general relatively minor adjustments, corrections and enhancements, with only limited additional data requirements.

Implementation effort for participants is not expected to be large.

Purpose

- Primarily corrections and changes to FINREP and COREP:
  - Changes to FINREP as regards GAAP reporters
  - Changes to COREP to align with CCB disclosure
- Implementation at the XBRL level of the additional Asset Encumbrance validation rules that were added to the validation rule spreadsheet in v2.4
- Minor changes and corrections to the other frameworks.

DPM / Reporting content changes:

(see "Summary Differences 2.5 to 2.4.docx" file for more detail of changes)

COREP

- C 09.03 table deleted, replaced with C09.04 requesting a wider set of data related to the Countercyclical buffer calculation.
- Additions to the currency codes noted below, impacting C 51-54, 60, 61, 66-76.

FINREP

- Nesting of rows in F_18.00 and F_19.00 corrected. Previously rows 010 to 170 did not appear to be children of row 180 but rather had no parent, and rows 190 to 310 appeared as children of row 180 instead. Note this is the first use of a different value for ParentBeforeChildren field in AxisOrdinate table of DPM database.

Funding Plans

- Renumbered/corrected P02.06 row 049 to 039 (to reflect correct position in layout), this shuffles the XBRL hierarchy, such that 040 is now correctly the child of this row (rather than erroneously being included with rows 010-030).

Benchmarking (SBP)

- Tables C101-103 are each split into 3 sheets (one each for “Credit risk, counterparty credit risk and free deliveries” , “Credit risk and free deliveries” and “Counterparty credit risk”) – rather than all implicitly being “Credit risk, counterparty credit risk and free deliveries”.

Asset Encumbrance (AE)

- Additional validation rules (that were previously published but noted as not implemented in the XBRL taxonomy) included at XBRL level.
- Corrections to sign metadata on columns 100, 200 and 140 of F 35.00.
- Additions to the currency codes noted below, impacting F 34.00.c .

General

- Addition of new Eurostat International organisations from 2015 vandemecum update

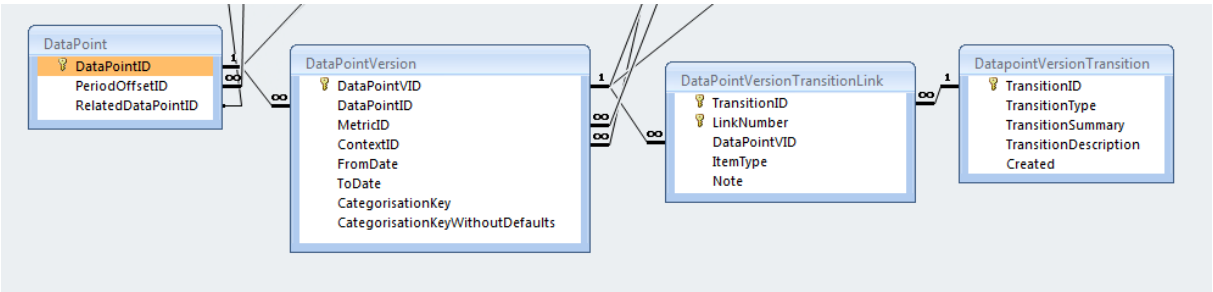
Note Eurostat’s change from use of ESTAT:CL_AREA_EE code list to IMF:CL_AREA in 2015(2014?) Under BPM6. Several of the codes from the new country list clash with those from the old, in those cases the new countries have been given codes prefixed with “IMF.CL_AREA.”. Countries with pre-existing (CL_AREA_EE) codes that are different in the new Eurostat list retain their previous codes.

- Addition of currency member (CU:BYN) for planned new (“2009 series”) Belarus Ruble, and “new” (2013) Zambian Kwacha (CU:ZMW).

Addition of these new currencies to CU3_1 (triggers knock on regeneration of 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.w, C 60.00.w, C 60.00.x, C 61.00.w, C 61.00.x, F 34.00.c, P 02.06, C 66.00.w, C 66.00.x, C 67.00.w, C 68.00.w, C 69.00.w, C 70.00.w, C 71.00.w, C 72.00.w, C 73.00.w, C 74.00.w, C 75.00.w, C 76.00.w at XBRL level to add appropriated entries to the valid hypercubes).

DPM DB Changes

- Use of 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 that at present the data in these tables is not an exhaustive documentation of historic changes. (I.e. it does not document all modelling changes that have previously happened).
- This version currently documents 1841 Datapoints that stopped being reported at some point in time due to changes in tables, and one "merge" of two time series between version 2.4 and 2.5[50].

XBRL Changes

- All frameworks have new reporting taxonomy versions.
  - N.B. FINREP and FINREP_IND are still identical in terms of tables.
- Implementation in XBRL formulae of the additional Asset Encumbrance validation rules that were previously added to the validation rule spreadsheet in v2.4
- Change to allowable currencies on tables with currency z-axis

XBRL Taxonomy structure

XBRL taxonomy constructed by "delta" approach described under v2.4.1.0 below. Each of the new reporting taxonomy versions references unchanged elements of its immediate predecessor (generally v2.4.0.1) and hence is dependent upon it.

Note that the v2.5.0.0 COREP entry points reference both v2.4.1.0 COREP files (for items changed in 2.4.1.0 but not changed in 2.5.0.0) and v2.4.0.1 COREP (for items unchanged by 2.4.1.0 and 2.5.0.0). As such v2.5.0.0 COREP entry points will require the XBRL files from v2.5.0.0, v2.4.1.0 and v2.4.0.1 COREP as well as the v2.5.0.0 dictionary files in order to be processed.

Note

The appropriate code for "Normative Reference" for 2.5 was not known at the time of production of the taxonomy, as a result more generic values than usual (e.g. "its-2016-repxx") have been used. This is a trivial XBRL level detail however, and unlikely to be of functional concern for any participants.

[50] where {C 02.00,r060,c010,s000} previously with DataPointVID 78020 (and DataPointID 78020) has been deliberately remodelled to exactly match the existing modelling of cell {C 07.00.a,r010,c220,s001} with DataPointVID 78917 (and DataPointID 78917) so that in future only one figure will be reported representing both of these cells).

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).

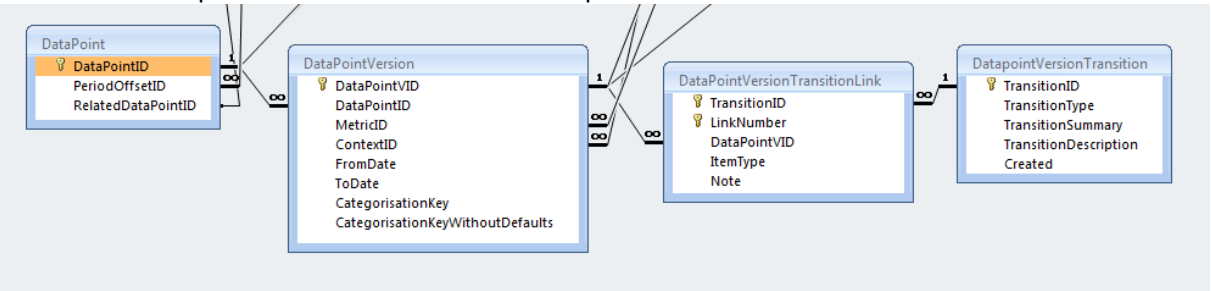
```
UPDATE ValidationRule SET ValidationRule.Severity = Null;
```

- 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[51], and should not be used for any reporting to the EBA. These corrections form a notional **v2.4.0.1** release.

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]

[51] Which also independently include this correction to validation rule implementations.

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[52] ("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"

[52] https://www.eba.europa.eu/single-rule-book-qa

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[53] 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

[53] "consistent" essentially meaning that the same ISO code should, where possible, be used for the currency unit as is in the member code.

benchmarking exercise[54]. 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					

[54] 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

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")

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.

Table Layouts

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

ContextID	DimensionID	MemberID
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[55]. 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[56]. The different chunks are

[55] The xlink labels generated for two elements clashed

[56] The original 2.0.1 taxonomy is supplied similarly packaged for reference

- (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)[57].

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:

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

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

a. major breaking version (i.e. regulatory framework renewal or complete dictionary change)
b. significant business content change (e.g. new templates) – breaking change
c. minor breaking changes - business content corrections and technical corrections/changes
d. non-breaking revisions (primarily validation rule and label changes and technical level fixes)[58]
e. possible modifier for internal and public working versions[59]

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).

[57] N.B. the respective organisations and their websites remain the authoritative sources for these files.

[58] N.B. previous 2.0.1 release would under the new system have been labelled 2.0.0.1

[59] I.e. public consultation version on "2.1.0" Package would be referred to as 2.1.0.0.PWD

- 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

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