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De Nederlandsche Bank

XBRL filing rules

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Change history

Version	Date	Changes
1.0	March 2016	Initial version
1.0.1	October 2016	Clarification of rule 2.19

Introduction

The first part of this document describes the general filing rules for the XBRL instance documents ("reports") that are prepared for submission to DNB.

Individual reports might have additional rules, or change rules. Filing rules, accompanying specific taxonomies, will overrule these general DNB filing rules. These report-specific rules are included in a separate section, organized by report.

DNB takes the European Filing Rules (CEN Workshop Agreement) as a starting point, just like EBA and EIOPA have done, using the same reference numbers. Many of the filing rules are identical to EBA's. Some filing rules are similar, but have only been adjusted to refer to DNB instead of EBA.

The filing rules are not numbered consecutively. Some of the original CEN rules do not apply to filing entities, some are not adopted by DNB.

The original CEN and EBA filing rules, and consequently some DNB rules, contain references to the EDGAR Filer Manual (EFM), Global Filing Manual (GFM) and the Financial Reporting Instance Standards (FRIS). These references are included for easier interpretation, they are not authoritative.

Table 1: Referenced sources for filing rules

Document	Version	Description
CEN European Filing Rules	2013-12	Reference document for adoption by publishers, targeted at EBA and EIOPA
EBA XBRL Filing Rules	4.1 2015-08-11	Filing rules for EBA reports
EIOPA XBRL Filing Rules for Solvency II reporting	2.0.1 2015-10-21	Filing rules for EIOPA reports
Global Filing Manual (IASB e.a.)	2011-04-19	Reference document
EDGAR Filer Manual – Volume II	Version 35 December 2015	Filing manual for SEC filers
Financial Reporting Instance Standards	1.0 2004	Basic filing rules, published by XBRL.org

1 Filing syntax rules

1.1 Filing naming

[DNB specific]

It is common practice to keep the names of the files short and to refrain from using special characters. Although an XBRL instance document contains XML data, its extension must be .xbrl.

An instance document MUST have an .xbrl extension.

1.4 Character encoding of XBRL instance documents

[Identical to EBA rule]

The XML and XBRL specifications place no restrictions on the character encodings that may be used in instance documents. In order to avoid using a character encoding that is not supported by a receiving processor, all instances must use the UTF-8 character encoding (regardless of with or without BOM).

XBRL instance documents MUST use "UTF-8" encoding. [GFM11, p. 11]

1.4.1 Explicit character encoding

[DNB specific]

To avoid confusion, the character encoding must be included in the instance document.

The XML declaration will typically read as follows:

```
<?xml version="1.0" encoding="UTF-8"?>
```

An XBRL instance documents MUST include its encoding in the XML declaration.

1.6 Filing indicators

[DNB specific]

Each reported fact in a filing is assigned to one or more reporting units (typically "templates") of the specific domain of reporting.

A filing indicator element (filingIndicator), grouped (potentially with other such elements) within a containing element (fIndicators), containing a code associated with a particular reporting unit, is used to indicate the intention of a reporter to report that reporting unit, or to indicate the intention not to report that reporting unit. Filing indicators also trigger the appropriate taxonomy formulae checks. Missing filing indicators can lead to inconsistencies because facts for unindicated reporting units might not be validated.

(a) Reported XBRL instances MUST include appropriate positive (i.e. either with @find:filed="true" or without @find:filed attribute) filing indicator elements to express which reporting units ("templates") ARE intended to be reported in the instance.

(b) Instances MAY include appropriate negative (i.e. with @find:filed="false") filing indicator elements indicating reporting units which are intended NOT to be reported in the instance.

(d) The context referenced by the filing indicator elements MUST NOT contain xbrli:segment or xbrli:scenario elements.

Table 2: Selected example scenarios

Scenario	@find:filed attribute of filing indicator for template	Causes rejection
A template is included in the reported instance with facts	true / absent	No
A template is included in the reported instance, but no associated facts are explicitly reported (i.e. included in the XBRL instance).	true	No (all facts for template may be assumed to be zero, see 1.7)
A template is explicitly not reported in the instance due to a. reporter having no relevant transactions or positions to report b. on that occasion falling outside a relevant threshold for the reporting of the unit	false	No
Fact values for a template are reported, at least some of which are not also part of another template which has a positive filing indicator	false	Yes (violation of rule 1.7.1)
A template is not reported, but facts "appearing on that template" are reported, they are all contained in other template(s) which are indicated as reported in the instance	false	No
A template is reported. Multiple filing indicators with the same code are included in the instance.	N/A	Yes (violation of rule 1.6.1)

1.6.1 Multiple filing indicators for the same reporting unit

[Identical to EBA rule]

There is no benefit in filing several filing indicators for the same reporting unit. Inconsistent occurrences might occur (different values of @find:filed attribute).

Reported XBRL instances MUST contain only one filing indicator element for a given reporting unit ("template").

1.6.3 Filing indicator codes

[Identical to EBA rule]

As stated in the EBA Taxonomy Architecture the values of filing indicators to be used are indicated by label resources associated with the tables in the XBRL taxonomy. The value used should be exactly as indicated.

The values of filing indicators MUST only be those given by the label resources with the role <http://www.eurofiling.info/xbrl/role/filing-indicator-code> applied to the relevant tables in the XBRL taxonomy for that reporting module (entry point). Filing indicator values must

be formatted correctly (for example including any underscore characters).

1.7 Implication of no facts for an indicated template

[Identical to EBA rule]

If a positive filing indicator is given in the XBRL instance, appropriate consistency checks may be processed by the recipients' reporting system. If no facts appear for an indicated template, the filing may well be rejected because the system requires an appropriate, coherent set of fact values for the checks.

If there are no facts reported that match a template indicated with a positive filing indicator, this conveys that the template is intended to be explicitly reported and every cell on that template may be considered (i.e. when applying validation checks) as equivalent to zero (for numeric value) or blank (for non-numeric), not that the template as a whole is intended to be unreported. In practice, this is unlikely to be the intent of a filer, and may indicate an error in instance preparation.

(a) Reported XBRL instances MUST include appropriate positive filing indicator elements to express which reporting units ("templates") are intended to be reported in the instance

(b) Reported XBRL instances MUST NOT include positive filing indicator elements indicating a reporting unit is filed (i.e. @find:filed=true, or no @find:filed attribute) for reporting units which are NOT intended to be reported in the instance.

1.7.1 No facts for non-indicated templates

[Identical to EBA rule]

Reported XBRL instances MUST NOT include business facts which are not contained in any of the reporting units ("templates") indicated by filing indicators as reported.

1.9 Valid XML-XBRL

[Identical to EBA rule]

In order to increase the likelihood that instance documents pass validation, filers must validate their compliance with the XBRL 2.1 and Dimensional 1.0 specification prior to submission.

Instance documents MUST be XBRL 2.1 and XBRL Dimensions 1.0 valid. [EFM11, p. 6-8]

1.10 Valid according to the defined business rules

[Identical to EBA rule; minor textual adjustments]

XBRL allows the definition of business validation rules which can be discovered by XBRL software when opening the respective module referenced in the instance document. These business validation rules are applied on the content of the instance document to check the data quality.

(a) Instance documents MUST (for severity level "error") or SHOULD (for severity level "warning") be valid with regards to the validation rules as defined in the taxonomy (using XBRL formula), and discoverable from the referenced entry point, with the exception of any validation rules indicated as either deactivated or not mandatory to comply with in material published by DNB.

(b) Instance documents MUST also be valid with regards to validation rules published in reporting requirements by DNB.

1.11 Taxonomy extensions by reporters

[Identical to EBA rule]

XBRL Taxonomies can be extended by anybody with the proper technical knowledge. Filings to European Banking Authority are 'closed form' i.e. all data points allowed by the regulator are in the taxonomy. There can be no extension of the taxonomy by reporters to report more (or less) data points to the supervisor. However some CA's may extend European taxonomies. For reporters the combination of base and extension taxonomies is regarded as a single taxonomy. (also see 1.5)

Instances MUST reference only the taxonomy entry points specified by the relevant authority (i.e. reporters MUST NOT reference their own extension taxonomies).

1.12 Completeness of the instance

[Identical to EBA rule]

In case corrections are needed on filings that already have been sent, it is required to resubmit the complete filing, rather than partial data with just the corrected facts. Non-complete submissions could lead to invalid instance documents (according to either XBRL 2.1, XDT 1.0 or appropriate Formulae), might raise conflicts with already processed data in the reporting system of the receiver, and may lead to significant errors if sender and receiver disagree as to the list and sequence of historical submissions.

Instances MUST contain the full report, even in the case of resubmission of an amendment – no content/values from previous instances may be assumed.

1.15 Xinclude

[Identical to EBA rule]

The XInclude specification provides a way to embed an XML document in another one, by using xi:include elements. This possibility is rarely supported by XBRL processors.

XBRL instance documents MUST NOT use the XInclude specification (xi:include element).

2 Instance syntax rules

2.1 The existence of `xml:base` is not permitted

[Identical to EBA rule]

XBRL processors interpret this attribute differently, and there is no semantic need for this attribute.

XML-XBRL: The attribute `xml:base` may be inserted in XML documents to specify a base URI other than the base URI of the document or external entity.

The attribute `@xml:base` MUST NOT appear in any instance document. [EFM13, p. 6-7]

2.2 The absolute URL has to be stated for the `link:schemaRef` element

[Identical to EBA rule]

The taxonomy which is used for an XBRL report is identified by the URL(s) referenced by `link:schemaRef` elements. Although it is often convenient to work with local copies of the relevant taxonomies, it is important that `link:schemaRef` elements resolve to the published entry point locations. XBRL software typically provides functionality to “remap” references to URLs of published entry points to local copies of the taxonomy.

The `link:schemaRef` element in submitted instances MUST resolve to the full published entry point URL (absolute URL).

2.3 Only one `link:schemaRef` element is allowed per instance document

[Identical to EBA rule; minor textual adjustments]

Under the XBRL standard, the element `link:schemaRef` can occur several times in an instance. In instances submitted to DNB, only a single entry point schema must be referred to. This entry point will specify all required data points, and is used to reference a particular report type.

Any reported XBRL instance document MUST contain only one `xbrli:xbrl/link:schemaRef` element.

2.4 The use of `link:linkbaseRef` elements is not permitted

[Identical to EBA rule]

Entry points will be defined by means of a schema. There is no use for `link:linkbaseRef` elements.

Reference from an instance to the taxonomy MUST only be by means of the `link:schemaRef` element. The element `link:linkbaseRef` MUST NOT be used in any instance document.

2.5 XML comments are ignored

[Identical to EBA rule; minor textual adjustments]

Comments inside the instance that do not get reported as a fact will be ignored by DNB.

Relevant business data MUST only be contained in contexts, units, `schemaRef` and facts.

A comment MUST not have any impact on the content of a report.

Comments may be present in instances sent to DNB but their content will be ignored.

2.7 No unused or duplicated xbrli:context nodes

[Identical to EBA rule]

Unused contexts (contexts which are not referred to by facts) clutter the instance and add no value to either regulator or reporter [GFM11, p. 12].

(a) Unused xbrli:context nodes SHOULD NOT be present in the instance. [FRIS04]

(b) An instance document SHOULD NOT contain duplicated context, unless required for technical reasons, e.g. to support XBRL streaming.

2.8 Identification of the reporting entity

[DNB specific]

The identification of the reporting entity is prescribed in filing rule 3.6: LEI codes.

2.9 Single reporter per instance

[Identical to EBA rule]

There can only be one reporter of an instance. Even if the content of the instance deals with a group of companies, there is only one entity reporting the instance to the regulator.

All xbrli:identifier content and @scheme attributes in an instance MUST be identical. [EFM13, p. 6-8]

2.10 The xbrli:period date elements reported must be valid

[Identical to EBA rule; minor textual adjustments]

The xbrli:startDate, xbrli:endDate and xbrli:instant elements all have data type which is a union of the xs:date and xs:dateTime types. DNB will only allow periods to be identified using whole days, specified without a timezone.

All xbrli:period date elements MUST be valid against the xs:date data type, and reported without a timezone. [GFM11, p. 16]

2.11 The existence of xbrli:forever is not permitted

[Identical to EBA rule; minor textual adjustments]

The extreme version of duration is 'forever'. The XBRL specification has created this to solve problems with dates starting 'at the beginning' and ending 'never'. E.g. the name of the founder of a company has in general no end date. DNB is only interested in data for the reported time segment, that has a defined starting and ending date.

The element 'xbrli:forever' MUST NOT be used. [GFM11, p. 19]

2.13 XBRL period consistency

[Identical to EBA rule]

XBRL requires all facts to be associated with a "period" (either a duration or instant of time). Where there are multiple relevant date/period-like concepts related to a fact (as is often the case), it may be unclear which of these concepts is expressed by the XBRL period.

A common approach is to associate the XBRL period with some variation of a "real-world date of the event" for a fact. Use of varying "event" dates for facts in a regulatory reporting instance may however lead to complexity, confusion, and practical difficulties (e.g. for selecting facts for table linkbase axes, validating dates, identifying related facts etc.), particularly where the relationship between reporting periods and current and prior conceptual dates (e.g. accounting periods) is unclear,

complex, and/or time-varying, such as in jurisdictions allowing non-calendar financial periods.

For simplicity therefore, the European Banking Authority has instead chosen to associate the "reference date" of an instance with the XBRL period concept. Logical distinctions between other date-like aspects of a fact, such as the "event date", "applicable period", "date offset from reporting date" are conveyed via dimensional attributes of a fact.

All xbrl periods in a report instance MUST refer to the (same) reference date instant. All xbrl periods MUST be instants.

2.14 The existence of xbrli:segment is not permitted

[Identical to EBA rule; minor textual adjustments]

The XBRL Dimensions specification allows taxonomies to specify dimensions for use within either the segment or the scenario of the context. For consistency reasons and simplification of processing, DNB only uses the xbrli:scenario element.

xbrli:segment elements MUST NOT be used.

2.15 Restrictions on the use of the xbrli:scenario element

[Identical to EBA rule]

The xbrli:scenario element MUST NOT be used for anything other than for explicit or typed members. Custom reporter XML schema content may create problems with the regulatory system.

XML-XBRL: The XBRL specification allows xs:any content. This means that all XML schema content can be stored (not just XBRL Dimensions).

If an xbrli:scenario element appears in a xbrli:context, then its children MUST only be one or more xbrldi:explicitMember and/or xbrldi:typedMember elements, and MUST NOT contain any other content. [EFM13, p. 6-8]

2.16 Duplicate (Redundant/Inconsistent) facts

[Identical to EBA rule]

Facts are business duplicates of each other in the reporting sense if they notionally convey answers to precisely the same question. At best such duplicates are simply redundant (where they are truly semantically equivalent), at worst they are inconsistent or contradictory.

An instance document must not have duplicated business fact items¹. Item X and item Y are "duplicate facts" if and only if all the following conditions apply:

1. X is not identical to Y (not exactly the same XML node), and
2. The element local name of X is S-Equal to the element local name of Y, and
3. X and Y are defined in the same namespace, and
4. X is P-Equal to Y, and
5. X is C-Equal to Y, and
6. X is U-Equal to Y, and
7. X and Y are dimensionally equivalent (d-equal in all dimensions of each of X and Y), and
8. If X and Y are string items, they also have S-Equal xml:lang attributes.

Inconsistent facts are duplicates that are not V equal.

¹ The terminology and exact definitions for duplicate facts are explained in the XBRL specifications: <http://www.xbrl.org/Specification/XBRL-2.1/REC-2003-12-31/XBRL-2.1-REC-2003-12-31+corrected-errata-2013-02-20.html>

XML-XBRL: Duplicate facts are XML-XBRL syntax valid. However (whether or not their values are different) the semantic meaning may be unclear.

Instances MUST NOT contain duplicate business facts.
[FRIS04],[EFM13, p. 6-10]

2.17 The use of the @precision attribute is not permitted

[Identical to EBA rule]

The XBRL standard provides two methods of communicating the precision of a numeric fact: @precision and @decimals attributes. Humans seem to have an easier time reading a document that uses the decimals attribute, probably because in most uses the decimals value is likely to be one of a limited set e.g. 2, 0, -3, -6, -9 or INF (and often the same for all/many facts). Moreover, given a decimals value the precision can always be computed, but this is not symmetric.

@decimals MUST be used as the only means for expressing precision on a fact. [FRIS 2.8.1.1, EFM13, p. 6-12]

2.18 Interpretation of the @decimals attribute

[DNB specific]

The @decimals attribute indicates the accuracy of the reported fact value. If a numeric fact has an @decimals attribute with the value n then it is considered to be "correct to n decimal places". Leading zeros and trailing digits should be compact and appropriate to the reported value.

DNB will interpret the @decimals attribute on reported data as specifying that the absolute difference between the true value of the number as known to the reporter and its reported lexical representation (known as the "absolute error" of the representation - eabs) is less than or equal to 0.5×10^{-n} . Reporters must prepare submitted reports consistently with this interpretation.

DNB (and EBA) XBRL validation rules use interval arithmetic for validation. To best enable XBRL Formula calculations to be performed on instance values for validation purposes, preferably no truncations or rounding or any other kind of change should be applied to the reported lexical representation of the numeric facts in the instance. See the explanatory RFC at <http://www.xbrl.org/RFC/PDU/PWD-2008-10-09/PDU-RFC-PWD-2008-10-09.html>. Note however that if numbers are for any reason rounded, they MUST be rounded as per the XBRL 2.1 specification (i.e. [IEEE-754] 4.3.1 Rounding-direction attributes to nearest, roundTiesToEven), and as above the @decimal attribute must accurately represent the relationship between the reported and unrounded values.

(a) The accuracy of a numeric fact MUST be expressed using @decimals

(b) There SHOULD be no truncation, rounding or change to the original fact value, which should be reported as known.

Table 3: Accuracy Requirements

Data type	Decimals attribute ²	Unit reference	Note
-----------	---------------------------------	----------------	------

² INF (meaning exact as written) is of course acceptable for the decimal attribute of all numeric types.

Decimal	>= 2	Pure	
Integer	= 0	Pure	Must of course be reported without any decimal part
Monetary	>= -3	ISO currency	
Percentage	>= 4	Pure	Must be expressed as a ratio in instances – i.e. typical values between 0 and 1
String	N/A	None	

2.19 Guidance on use of zeros and non-reported data

[Identical to EIOPA rule]

Data could be reported with a non-zero value, as zero or unreported. It is not allowed to report facts as NIL.

The @xsi:nil attribute MUST NOT be used for facts in the instance.

Table 4: Guidance on reportable data

Reported Zero or Non-zero value	e.g. <eba_met:mi53 unitRef="uEUR" decimals="2" contextRef="c2">1025.25</eba_met:mi53>		The value of the fact is known.
Reported nil value	e.g. <eba_met:mi53 unitRef="uEUR" contextRef="c2" @xsi:nil="true" />		MUST NOT be used
Missing fact	The fact doesn't appear in the instance.	Template including this fact is reported	The value is treatable as equivalent to zero (if numeric fact) or empty (if non-numeric) by the recipient.
		No template including this fact is reported	The value is "unknown" to the recipient.

Inapplicable information need not be included in an instance, i.e. inapplicable facts MAY be left out.

2.20 Information on the use of the xml:lang attribute

[DNB specific]

The language used on string based facts may need to be identified. This can be done by declaring the @xml:lang on the xbrli:xbrl element just once, or on every string based fact individually.

DNB allows only one language to be specified.

If a language is specified for (narrative) text strings, it MUST be specified on the root node (xbrli:xbrl/@xml:lang), according to ISO-3166-3. The default language is Dutch (DUT).

2.21 Duplicates of xbrli:xbrl/xbrli:unit

[Identical to EBA rule]

Units are equivalent if they have equivalent measures or equivalent numerator and denominator. Measures are equivalent if their contents are equivalent QNames.

Numerators and Denominators are equivalent if they have a set of equivalent measures. Duplicated units do not express extra semantics and potentially disturb comparison of facts that point to any of the duplicated occurrences [EFM13, p. 6-10].

An XBRL instance SHOULD NOT, in general, contain duplicated units, unless required for technical reasons, e.g. to support XBRL streaming.

2.22 Unused xbrli:xbrl/xbrli:unit

[Identical to EBA rule]

Unused units (units which are not referred to by facts) clutter the instance and add no value to either supervisor or reporter.

An XBRL instance SHOULD NOT contain unused xbrli:unit nodes. [FRIS04]

2.23 Reference xbrli:unit to XBRL International Unit Type Registry (UTR)

[Identical to EBA rule]

XII has released a standard numeric data type registry: it has a schema with numeric type declarations, and each numeric data type is associated with consistent unit declaration measures, numerators and denominators. Use of this registry that contains all the usual units eases implementation in software and simplifies validation (<http://www.xbrl.org/utr/utr.xml>).

xbrli:unit children MUST refer to the XBRL International Unit Type Registry (UTR). [EFM13, p. 6-17]

2.24 Report of the actual physical value of monetary items (see also 3.3)

[Identical to EBA rule]

Facts that represent amounts in any currency will be of an item that is derived from xbrli:monetaryItemType, which must follow the restriction in XBRL 2.1, section 4.8.2, regarding monetaryItemType (i.e., unit measure is an ISO 4217 currency designation). Such facts must not have unit measures that express any scaling (which would interfere with the expression of accuracy by the @decimals attribute).

Units representing currencies MUST represent the actual physical value of these currencies, i.e. in basic units, not including any scaling factor in the unit.

2.25 XBRL footnotes

[DNB specific]

Footnotes within an instance are ignored by DNB.

An instance document MUST NOT contain any XBRL footnotes.

3 Additional filing rules

3.2 Non-monetary numeric units

[Identical to EBA rule]

(a) An instance MUST express its non-monetary, numeric values using the "pure" unit, a unit element with a single measure element as its only child. The local part of the measure MUST be "pure" and the namespace prefix MUST resolve to the namespace: <http://www.xbrl.org/2003/instance>.

(b) Rates, percentages and ratios MUST be reported using decimal notation rather than in percentages where the value has been multiplied by 100 (e.g. 9.31% must be reported as 0.0931).

3.3 Decimal representation

[DNB specific]

The value of numeric facts must be expressed in the specified units, without any change of scale and should be expressed without rounding or truncation.

The content of a numeric fact must therefore not include any scale factors. Specifically, Monetary values must be expressed in units, not in thousands or millions.

3.6 LEI and other entity codes

[DNB specific]

DNB requires reporting entities to use their Legal Entity Identifier (LEI) as identifier in an instance document, with the namespace "<http://standards.iso.org/iso/17442>" as the identifier scheme.

In case the reporting entity does not have an LEI, a DNB identifier must be used, with the namespace "<http://www.dnb.nl/>".

A DNB identifier MUST be used as identifier in an instance document, when the reporting entity does not have a Legal Entity Identifier.

In all other cases, a Legal Entity Identifier MUST be used as identifier in an instance document.

Taxonomy specific filing rules

The filing rules in the following sections are specific for their respective reports, and supersede/complement the general filing rules in the previous chapters.

If a general filing rule with the same number already exists, it is superseded by the specific filing rule, for the specific report only.

In case a general rule with the same number does not exist, this specific rule must be additionally applied.

CRD IV

1.10 Valid according to the defined business rules

XBRL allows the definition of business validation rules which can be discovered by XBRL software when opening the respective module referenced in the instance document. These business validation rules are applied on the content of the instance document to check the data quality.

(a) Instance documents MUST be valid with regards to the validation rules as defined in the taxonomy (using XBRL formula), and discoverable from the referenced entry point, with the exception of any validation rules indicated as either deactivated or not mandatory to comply with in material published by the EBA.

(b) Instance documents MUST also be valid with regards to validation rules published in the applicable ITS, including those not implemented by the validation rules as defined in the taxonomy (using XBRL formula), again with the exception of any validation rules marked as deactivated or non-mandatory in material published by the EBA.

OTC reporting

No additional rules

DNB National Specific Templates for insurance companies

No additional rules

Appendices

Abbreviations

CEN	Comité Européen de Normalisation
CWA	CEN Workshop Agreement
EBA	European Banking Association
EFM	EDGAR Filer Manual
EIOPA	European Insurance & Occupational Pensions Authority
FRIS	Financial Reporting Instance Standards
GFM	Global Filing Manual
IASB	International Accounting Standards Board
ISO	International Organization for Standardization
SEC	Securities & Exchange Commission (US)
UTF	Unicode Transformation Format
XBRL	eXtensible Business Reporting Language
XML	eXtensible Markup Language

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