

Re:
CRD-IV Alert XBRL Special - May 2016

Statistiek
Bancaire Toezichtstatistieken

This edition of our CRD-IV Alert XBRL Special focuses on the following subjects:

1. DLR live
2. Testing
3. Points for attention for submitting reports in XBRL format
4. Questions

1. DLR Live

The new Digital Reporting Portal (DLR) went live on 1 April 2016 and is being used by the insurers. Reports have already been successfully submitted through the DLR and processed by DNB.

As we mentioned in January's 2016 edition of the CRD-IV Alert XBRL Special, you require an e-Herkenning (e-Recognition) token to login to the DLR. If you do not yet have an e-Herkenning token, please purchase one as soon as possible. For further information please see [CRD-IV Alert XBRL Special – January 2016](#).

Date
10 mei 2016

Reference
2016/322683

2. Testing

2.1 Testing start date

The connectivity test¹ can be performed from 1 June 2016 to 15 July 2016. Test reports can be submitted through the DLR from 13 June 2016.

2.2 DPM version for testing

The EBA DPM version that is currently valid is DPM 2.3.2. DPM 2.4.1 will be introduced from the September 2016 reporting period. This means that the first XBRL reports from 1 October 2016 must be submitted with DPM 2.4.1. To prepare for the transition to XBRL reporting from 1 October, we have chosen to base the required tests for banks on DPM 2.4.1. The advantage of this for banks is that they can go live using the same DPM version that they used for testing, without having to implement a new version.

It is worth noting that DPM 2.5 will be introduced from the December 2016 reporting period. We will not support testing for this new DPM version and later versions.

¹ The aim of the test is to establish that at least one member of staff from the reporting institution is able to log into the DLR with e-Herkenning.

2.3 Reports to be tested

Contrary to what is stated in the February 2016 edition of the CRD-IV Alert XBRL Special, it is not necessary to submit all required reports for testing. Below are the reports that must be submitted for each category of institutions for the testing phase.

Banks with registered office in the Netherlands

Banks with registered office in the Netherlands must submit the following reports:

- COREP
- COREP LE
- LCR DA
- FINREP

Reports must be submitted at consolidated level. Institutions with a financial or mixed financial holding are only required to submit consolidated reports at bank level for the test.

NON EEA branches

NON EEA branches must submit the following reports:

- COREP (IP Losses)
- LCR DA
- FINREP (table 1 and 2)

Reports must be submitted at individual level.

EEA branches

EEA branches must submit the following reports:

- COREP (IP losses)
- FINREP (table 1 and 2)

Reports must be submitted at individual level.

We will make your reporting obligations available in the DLR for the December 2015 reporting period. Please note that we will use DPM 2.4.1 for testing the December 2015 reporting period.

We recommend that you not only submit correct reports, but also reports that do not comply with the XBRL syntax, EBA taxonomy, EBA filing rules and EBA validation rules, as these will result in different feedback from the DLR. For further information please see [CRD-IV Alert XBRL Special – January 2016](#).

3. Points for attention for submitting reports in XBRL format

3.1 Differences between reporting in e-Line and EBA taxonomy

The reporting sets in e-Line and the reports in the EBA taxonomy are not fully in step. For example, the Leverage Ratio is a separate

reporting set in e-Line, but part of the COREP in the EBA taxonomy. The Large Exposure templates on the other hand are part of the COREP reporting set in e-Line and is a separate report in the EBA taxonomy.

In addition, e-Line has three reporting levels, i.e. individual, subconsolidated and consolidated, whereas the EBA taxonomy has two reporting levels, i.e. individual and consolidated. Reports that are submitted at subconsolidated level in e-Line must be submitted at consolidated level according to the EBA taxonomy.

For more information on the EBA DPMs and taxonomies please refer to the [EBA website](#).

3.2 Required templates

Institutions must submit specific templates for reports depending on characteristics such as:

- whether they report at individual or consolidated level
- whether or not they have been issued a waiver
- whether they report using the standardised (SA) or internal rating based/internal model (IRB or IM) approach.

In addition some templates are only required if specific activities are performed or specific limits are exceeded.

Examples include:

- Template C 01.00 CA must always be included in COREP reports, at individual as well as consolidated level.
- Template C 06.01 Group solvency may not be included in COREP reports at individual level, but is required for reports at consolidated level.
- Template C 24.00 MKR IM is required for Internal Model (IM) reporting institutions, but may not be submitted by SA reporting institutions.

You must use a filing indicator in the XBRL report when submitting required or optional templates to indicate that you have submitted the template in question. The data to be submitted for this template must be included in the XBRL report. If there are no reportable data for a required template, you must still include the filing indicator in the XBRL report. This indicates that the template has been reported, but that there are no reportable data for the template in question.

The document "[Required templates and filing indicators](#)" on e-Line DNB under "User documentation", provides more detailed information on required templates and filing indicators. For each report, it lists which templates are required in what situation, whether a filing indicator must be included in the XBRL report as well as its value. The document also lists the additional rules for templates that may be required depending on specific activities being performed or limits exceeded. Please be aware that the requirements to submit specific templates are subject to change. We will of course notify you of any such changes.

3.3 LEI code in XBRL report

The XBRL report must include the LEI code of the institution being reported at the highest level of consolidation. We will inform branches and subgroups (only in the case of CRR Art. 8 waivers) on the pseudo LEI code to be included in the XBRL report for the relevant organisational unit, as branches and subgroups do not qualify as legal entities and therefore do not have a LEI code.

4. Questions

Should you have any questions about this newsletter or about the transition to XBRL, please send an email to xbrl@dnb.nl. For other questions, please contact your regular contact person at DNB.