DeNederlandscheBank
EUROSYSTEEM

**Subject:**
Release notes for PAY taxonomy

Data, Information &
Technology
Data Services

# DNB PAY Release notes 2.0.0

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**Reference**
T011-233838012-80

## Introduction

These are the release notes of the PAY taxonomy that captures the reporting requirements as laid in Regulation (EU) 2020/2011 that was published on December 11, 2020.

The PAY taxonomy will apply as from January 1, 2022 and contains modules for all the first reporting periods and reference periods described in Regulation (EU) 2020/2011:

- Quarterly reporting requirements for reference period 2022Q1
- Semi-Annual reporting requirements for reference period 2022H1
- Annual reporting requirements for reference period 2022H1 and 2022H2

There is one package published for this PAY 2.0.0 taxonomy:

1       A package with the Reporting Framework;

Three common packages that are also required for the implementation of DNB taxonomies are (these are available for download from the DNB website):

2a      A package with the full DNB Data Dictionary;

2b      A package with the Supplementary Taxonomies (these are taxonomies that are not managed by DNB but are necessary for the implementation of the DNB taxonomies - these are www.xbrl.org and www.eurofiling.info);

2c      A package containing custom functions for the www.dnb.nl reporting frameworks (only required to those frameworks making use of these custom functions).

## 1.   Content

This publication set contains:

- **DNB PAY Release notes 2.0.0.pdf**

  The release notes for version 2.0.0 of the taxonomy (this document);
- **DNB PAY Reporting framework 2.0.0.zip**

  A zip file containing the DNB xBRL taxonomy with the PAY framework version 2.0.0 (see paragraph 3);
- **DNB PAY DPM dictionary and annotated templates 2.0.0.xlsx**

  An Excel workbook with an overview of the datapoints, partial data dictionary, annotated templates and module content (see paragraph 4);
- **DNB PAY Sample instances 2.0.0.zip**

  A zip file containing sample xBRL instances, one for each module (see paragraph 6);

- **DNB PAY Excel templates 2.0.0.zip**

  A zip file with an Excel template per module that could be used in Digitaal Loket Rapportages (DLR) for data reporting (see paragraph 7).

## 2. Changelog

### 2.1 Version 2.0.0

Changes made to this version of the taxonomy are:
- The following table numbers have changes:
  - T08.01 is now T07.02
  - T09.01 is now T08.02
  - T10.01 is now T09.01
  - T10.02 is now T09.02
  - T10.03 is now T09.03

- An open Z-axis (dim228) has been added to T08.01 and T08.02
- The hierarchy "List of countries included under the reporting in Geo 6, as of 30-11-2021" has been terminated and is replaced by the hierarchy "List of countries included under the reporting in Geo 6, as of 31-12-2022"
- In the PAY-CQ assertion "dnb_MCCbreakdowncheck", MCCs 6010 and 6011 are no longer included

### 2.2 Version 1.1.0

Changes made to this version of the taxonomy are:
- For the following rows of the annotated templates the domain member for the domain "Role in transaction" has been changed from "Payer's PSP" into "Payee's PSP:
  - T01.02, r1270
  - T02.02, r1270
  - T04.01, r150
- For the following rows of the annotated templates the domain member for the domain "Role in transaction" has been changed from "Payee's PSP" into "Payer's PSP:
  - T01.04, r1270
  - T06.03, r1270
- For the following rows of the annotated templates the domain member for the domain "Fraud data" was changed into "No" and the domain member for the domain "Fraud type" was changed into "Fraud / no fraud":
  - T04.01, r100
  - T04.01, r110
  - T04.01, r120

- The hierarchy "List of countries included under the reporting in Geo 6" has been terminated and is replaced by the hierarchy "List of countries included under the reporting in Geo 6, as of 30-11-2021", with the removal of the domain members (countries):
    - French Guiana, Guadeloupe, Martinique, Mayotte Includes Grande-terre and Pamandzi, Monaco, Reunion, Saint Barthélemy, Saint Martin (French part), Saint Pierre and Miquelon: please report under France (FR).
    - Puerto Rico: please report under United States of America (US)
    - Åland Islands: please report under Finland, (FI).
- The hierarchy "Merchant Category Codes (MCC) (changing composition)" has been terminated and is replaced by the hierarchy "Merchant Category Codes (MCC) (changing composition), as of 30-11-2021", with the removal of the domain member "6236 – Aero Servicio Carabobo" and the addition of the new domain members "5262 - Marketplaces (online Marketplaces)", "5333 - Hypermarkets of food" and "5715 - Alcoholic beverage wholesalers".
- For the modules PAY-D, PAY-PSO-L, PAY-PSO-R and PAY-T2-NCB the assertions dnb_2001 until dnb_v2811 have been added. Furthermore, the assertions dnb_fraudcheck, dnb_numbervalue, dnb_numbervaluepositive, dnb_MCCbreakdowncheck, dnb_MCCreporting and dnb_nonnegatives have been effectuated on all relevant modules respectively. For the full outline of the assertions and their scope, please consult the 'Assertions' tab in the DNB PAY DPM dictionary and annotated templates 1.1.0.xlsx document.

Specific changes to the DNB Data Dictionary as a consequence of this taxonomy update can be seen in the changelog registry published on the [DNB website](): "DNB Data Dictionary – Changelog.xlsx".

### 2.3 Version 1.0.1

This is a release of the PAY v1.0.0 taxonomy released earlier in 2021 with the addition of Formula Linkbases to the PAY-CH & PAY-CQ modules.

Related to this release are expected minor refinements (i.e. short labels of PAY taxonomy specific dimensions and domains) to the common package with the partial and full DNB Data Dictionary. To ensure consistency in Data Dictionaries, the partial Data Dictionary explicit to the reporting framework will be published at a later stage, jointly with the full DNB Data Dictionary which is not scheduled to be published until later in July 2021.

### 2.4 Version 1.0.0

Not applicable.

## 3. Scope

The taxonomy is comprised of the following six modules for reporting:

| Module | Module Label | Technical entrypoint (Note: these are URIs, not URLs!) |
|---|---|---|
| **PAY-CH** | Payments Statistics - Core half-yearly | *http://www.dnb.nl/nl/fr/xbrl/fws/dnb-nr/pay-2022-01/2022-12-31/mod/pay-ch.xsd* |
| **PAY-CQ** | Payment Statistics - Core quarterly | *http://www.dnb.nl/nl/fr/xbrl/fws/dnb-nr/pay-2022-01/2022-12-31/mod/pay-cq.xsd* |
| **PAY-D** | Payments Statistics - Derogation | *http://www.dnb.nl/nl/fr/xbrl/fws/dnb-nr/pay-2022-01/2022-12-31/mod/pay-d.xsd* |
| **PAY-PSO-L** | Payments Statistics – LVPS | *http://www.dnb.nl/nl/fr/xbrl/fws/dnb-nr/pay-2022-01/2022-12-31/mod/pay-pso-l.xsd* |
| **PAY-PSO-R** | Payments Statistics - RPS | *http://www.dnb.nl/nl/fr/xbrl/fws/dnb-nr/pay-2022-01/2022-12-31/mod/pay-pso-r.xsd* |
| **PAY-T2-NCB** | Payments Statistics - TARGET2/NCB | *http://www.dnb.nl/nl/fr/xbrl/fws/dnb-nr/pay-2022-01/2022-12-31/mod/pay-t2-ncb.xsd* |

## 4. Excel workbook with specifications

The Excel workbook (*DNB PAY DPM dictionary and annotated templates 2.0.0.xlsx*) contains the following sheets:

- **Taxonomy** [*red*]: an overview of the tables incorporated in the taxonomy and to which modules these tables apply;

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- **Hierarchies** [*red*]: an overview of all the hierarchies (selection lists) defined for this taxonomy;
- **Assertions** [*red*]: an overview of all the assertions and their characteristics defined for this taxonomy. Assertions are specified according to the following characteristics:
    - *ID*, the unique identification of assertion;
    - *Changed per*, date of the last change;
    - *Last change*, changed aspect;
    - *Module(s)*, the module(s) that are addressed by the assertion;
    - *Tablegroup(s),* the tablegroup(s) that are addressed by the assertion;
    - *Table(s)*, the table(s) that are addressed by the assertion;
    - *Severity*, either ERROR (blocking) or WARNING (non-blocking);
    - *Precondition;* The condition(s) that needs to be met for the assertion to be evaluated. This condition always consists of a table for which its corresponding filing indicator has to been put to positive. If no precondition is given, the respective assertion is always evaluated.
    - *Threshold*, the margin that applies to the assertion;
    - *Fallback*, indicates whether non-reported facts involved in the assertion are replaced by a 0 or {} (empty string). If fallback is set to false, a missing fact will result in the assertion not being evaluated.
    - *Formula*, the OK situation the validation rule verifies;
    - *Message,* The message that is returned when the assertion is triggered.
- **Partial data dictionary** [*purple*]: containing all domains, dimensions, members and metrics that are relevant for this taxonomy. This overview consists of the following sheets:
    - *Data Points*: a complete list of all the data points and their data definition;
    - *Dict Metrics*: sheet containing all the metrics used in the taxonomy;
    - Dict Dimensions: sheet containing all dimensions used in the taxonomy;
    - *Dict Explicit Domains*: sheet listing all domains used in the taxonomy;
    - *Dict Domain Member*: sheet listing all the members per domain used in the taxonomy;
    - *Dict Typed Domains*: sheet listing all the typed domains used for the taxonomy;
    - *Dict Hierarchies*: sheet listing all the hierarchies used in the taxonomy.

- ***Annotated templates*** [*blue*]: for each form for data reporting the specifications of the affiliated data points can be viewed in the sheet with the corresponding label.

## 5.  Assertions

For this taxonomy, several assertions have been added and adjusted. For an overview of the installed assertions, their scope and logical expression, please consult the *DNB PAY DPM dictionary and annotated templates 2.0.0.xlsx* workbook, where a comprehensive list of the assertions on the '*Assertions*' sheet is provided.

## 6.  Sample instances

For testing purposes, for each module an xBRL instance document with fixed interval data is provided in *DNB PAY Sample instances 2.0.0* zip.

## 7.  Excel templates

In the *DNB PAY Excel templates 2.0.0* zip, the Excel templates are available for each of the modules.

Validation results are communicated in the format of these excel templates as well. Please note that it is not allowed to change the structure of the Excel template files. This will give problems during processing in the DLR application. Furthermore, in case submission in Excel format is possible, you are always advised to use the download link in DLR (Digitaal Loket Rapportages) instead of the ones contained in the zip, to make sure you always use the most recent version of the templates for submission. Reporting a substantive number of data points (i.e. above 100,000 data points) is preferred in XBRL format as the processing in the DLR application via an Excel format cannot be guaranteed and may suffer from significant performance deficits in this case.

Due to technical constraints, the number of reportable combinations for forms with a so called open Z-axis construct is limited. The forms for which this is relevant are T01.01, T01.02, T01.03, T01.04, T02.01, T02.02, T02.03, T04.01, T05.01, T05.03, T06.01 and T06.03.

In the following table the default amount of displayed combinations on the forms to which it applies are listed per module:

| Module | No. of provided reportable combinations along the Z-axis |
|--------|:---:|
| **PAY-CH** | 62 |
| **PAY-CQ** | 238 |
| **PAY-D** | 62 |
| **PAY-PSO-L** | Irrelevant |
| **PAY-PSO-R** | Irrelevant |
| **PAY-T2-NCB** | Irrelevant |

## 8.    DNB filing rules

The eXtensible Business Reporting Language (XBRL) specification provides a high degree of flexibility in the creation of XBRL instance documents. Part of this flexibility stems from the nature of the syntax: XML, and part stems from the XBRL specification itself.

The DNB filing rules represent a collection of additional rules and guidance specifically applicable to remittance of XBRL instances for regulatory filings of national taxonomies of DNB. These rules constrain the full flexibility of XBRL, to enable effective interaction between transmitter and recipient/consumer of regulatory reports.

The 2.0.0 version of the PAY taxonomy will be checked against the most recent version of the DNB filing rules. These rules can be found (available for download) here.