
DNB **PUBLIC**

Data, Information &
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Release notes for the DNB taxonomy *Balance Sheet Items* (BSI) 2.1.0

Datum

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Introduction

This is the 2.1.0 release of the taxonomy for the 'Balance Sheet Items (BSI)'. This taxonomy will come into effect over the reporting period of January 2024 for monthly reporting agents and the first reporting period is Q1 2024 for the quarterly reporting agents. The reporting period and deadlines are not affected by the introduction of the new taxonomy version. This taxonomy contains 6 entrypoints available for filing. The updated reporting guidelines will be communicated separately.

DNB publishes its xBRL taxonomies as such:

Two packages for each Reporting Framework:

- 1a A package with the Reporting Framework;
- 1b A package with the Data Dictionary, explicitly for the Reporting Framework listed in 1a; elements that are only used in other frameworks are not included here.

Three common packages:

- 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 proper functioning 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 framework.

1. Content

This package contains:

1. The release notes for version 2.1.0 (this document);
2. An Excel workbook with the taxonomy content, data points, assertions and annotated templates of the forms (DNB BSI DPM Dictionary and Annotated Templates 2.1.0.xlsx);
3. The XBRL taxonomy version 2.1.0 (DNB BSI Reporting framework 2.1.0.zip);
4. A set of sample XBRL instances (DNB BSI Sample instances 2.1.0.zip);
5. A zip file with examples of the Excel templates which will be used in 'Digitaal Loket Rapportages' (DNB BSI Reporting templates 2.1.0.zip);

The Excel workbook and package with the overall DNB data dictionary, the DNB Reporting Supplementary taxonomies package and the custom function package are published at the Downloads section of the General page of the DLR ([link](#)).

2. Change catalog

Version 1.0.0:

- Initial publication of the DNB BSI Taxonomy.

Version 1.0.2:

- This version contains improved assertions and a change in the validation report

Version 2.0.0:

- New forms added (T9013HK6, T9013HK7, T9013HK8, T9017HK1, T9017HK2, T9017HK3, and T9017HK4);
- Some new rows and columns are added on forms T9001HK1, T9001HK2 and T9007HK1;
- Few existing data points in the existing version of the taxonomy have been enabled for filing;
- In forms T9013HK1 and T9013HK5, an extra dimension, Servicer, has been added as a Boolean selection;
- Prefix of the assertions have been changed to dnb_XXXXX;
- Some assertions have been modified, added, or removed (see [Assertions](#) for more detail).

Version 2.0.1:

- New endpoint BSI-SIF (BSI – Systemic Investment Firms) added. The number of forms remain the same as version 2.0.0.
- Hierarchy Servicer in version 2.0.0 is renamed to Servicer, as of 30-08-2021. The hierarchy has also been changed to 'acting as servicer' and 'not acting as servicer'.
- New columns added for SIF on forms T8097a, T9001HK1, T9001HK2 and T9007HK1.
- Some assertions have been modified, added, or removed (see [Assertions](#) for more detail).
- New list of countries 'Country/group, as of 30-09-2020' used in all forms.
- A change of hierarchy in sheet T9017HK4 for 'counterparty sector of transfer' is made. In version 2.0.0 hierarchy 'Country of origin SPV' was used. This has been changed to 'Counterparty sector of transfer'
- On forms T9001HK3, T9007HK2, T9013HK3, T9013HK6, T9013HK7, T9017HK1 and T9017HK3 some adjustments have been made to the Boolean.
- The title and maturity of form T9007HK2 have been adjusted in order to align it with T9001HK3.

Version 2.0.2:

- The hierarchy attached to Counterparty country/group has been changed to 'Group of countries' on all T9013 and T9017 forms.

Version 2.1.0:

- The info form has been removed. The report now contains 25 forms.
- In form T9001HK1, some rows have been removed.
- In forms T9001HK6 and T9007HK4, a new row was added with a new Domain Member: Adjustment for accounting/statistical discrepancies
- The hierarchy Country of origin SPV is renamed to Country of origin SPV, as of 30-06-2023 and includes four new members: Croatia, French Southern Territories, Saint Barthélemy, and Saint Martin (French part) due to Croatia's accession to the eurozone and we expanded the list of France's overseas territories. Applies to forms: T9013HK1, T9013HK2, T9013HK3, T9013HK4, T9017HK1, and T9017HK2.
- The message in the assertions has changed and no longer includes the formula within the message.
- Some assertions have been modified, added, or removed (see [Assertions](#) for more detail).

3. Scope

The taxonomy contains six actual entrypoints and one figurative entrypoint:

- **bsi-all:** this entrypoint poses an integral compilation of all the datapoints included in the taxonomy;
Note: this entrypoint is used for testing and analysis purposes only, and never used as foundation for legal reporting obligations.
- **bsim-full:** monthly reporting;
- **bsim-ltd:** monthly reporting, limited set;
- **bsiq-full:** quarterly reporting;
- **bsiq-ltd:** quarterly reporting, limited set;
- **mrrm:** monthly reporting minimum reserve;
- **bsi-sif:** bsi-systemic investment firms.

The forms available for reporting per module can be found in the 'DNB BSI DPM Dictionary and Annotated Templates 2.1.0.xlsx' file, as is elaborated on in the [Excel workbook with specifications](#) chapter.

The official scheme references for DNB national taxonomies can be found by replacing the values in {} in: `http://www.dnb.nl/nl/fr/xbrl/fws/{FRAMEWORK}/{NORMATIVE CODE}/{PUBLICATION DATE}/mod/{MODULE}.xsd` by the information in the headers of the 'Taxonomy' tab in the Excel workbook with specifications, and converting the complete string to lower case (e.g. values for framework: dnb-nr, Normative code: bsi-2018-01 etc.).

4. Excel workbook with specifications

The Excel workbook with specifications can be found in this package under the name 'DNB BSI DPM Dictionary and Annotated Templates 2.1.0.xlsx'.

The Excel workbook contains:

1. An overview of the modules or entrypoints and tables;
2. A list of hierarchies used in the taxonomy;
3. A complete list of all the data points and their data definition;
4. A list of all the current assertions in the xBRL taxonomy;
5. Partial data dictionary in Excel containing all elements occurring in the taxonomy;
6. The individual annotated templates.

The composition of the hierarchies are available in the data dictionary workbook on the 'Hierarchies' tab. In the 'Member' column of this sheet, the selectable members for each hierarchy are being displayed.

5. Assertions

For the BSI taxonomy, a list of 327 assertions is defined.

Many assertions are used for more than one column or row of a table. When this is the case, it can be inferred from the formula.

Example:

ID: dnb_v0020

*Formula: [T9001HK1,c010:c050] -> [numeric-less-equal-than({r360},{r350})]
[For each] -> [expression]*

For this particular assertion, where for table T9001HK1 the value of the amount in row r350 should be less or equal to the amount in row r360. This condition needs to be true for the columns c010, c020, c030, c040 and c050. This is replicated using the so called 'for each' square brackets. The logic of this format is that it evaluates each

data point (of range of data points) on the basis of the expression as stated in the second square brackets pair.

Most tables have to be reported by country or another combination of dimensions, in this case the assertions are run for each 'sheet', in the 'sheets' column, the value 'All' is specified.

In the BSI taxonomy four assertions are defined on specific values in the z-axis of the forms:

- Assertions dnb_v0001 and dnb_v0002: cross-checks between T8076 and T9001HK1, these assertions will only be triggered for country 'Netherlands' on T9001HK1.
- Assertion dnb_v0141: a cross-check between T9001HK5 and T9001HK1, this assertion will only be triggered for country 'Netherlands' on T9001HK1.
- Assertion dnb_v0142: a cross-check between T9001HK5 and T9001HK1, the sum of all countries in the euro area (except Netherlands) will be compared with the total value on T9001HK5. The countries for which the values are added belong to the Eurozone, except Netherlands.

Assertions change in **Version 2.1.0:**

- Assertions dnb_v0001 and dnb_v0002: in the previous version, these assertions also checked for other countries besides the 'Netherlands' leading to confusion. This check for other countries is removed in the current version.
- Assertion dnb_v0142 is now expanded with the following members: Croatia, French Guiana, Guadeloupe, Martinique, Mayotte Includes Grande-terre and Pamandzi, Monaco, Reunion, Saint Pierre and Miquelon, Saint Barthélemy, French Southern Territories, Saint Martin (French part).
- Assertions dnb_v0141 and dnb_v0142: the warning message has been changed for clarity.
- Assertion dnb_v0270 is changed due to the removed rows in form T9001HK1.
- Assertion dnb_v0307: the last two columns (c190 and c200) from form T9001HK1 are now included in the assertion.

An overview of the all applicable assertions can be found in the 'Assertions' tab in the 'DNB BSI DPM Dictionary and Annotated Templates 2.1.0.xlsx' document.

6. Sample instance

For testing purposes, one xBRL test instance with fixed interval data, for each entrypoint, is included in this package.

7. 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 2.1.0 version of the BSI taxonomy will be checked against the current version of the DNB filing rules. These rules can be found under Downloads > DNB Filing Rules via [Informatie en documentatie \(dnb.nl\)](https://www.dnb.nl/informatie-en-documentatie).