

Release notes for the 1.2.0 release of the DNB taxonomy for the MFI Interest Rates (MIR)

Introduction

This is the 1.2.0 release of the taxonomy for the “MFI Interest Rates (MIR)” taxonomy. This version 1.2.0 of the taxonomy has to be used for reporting for reference period January 2027 (monthly) and 1st quarter of 2027 (quarterly) onwards. Reference periods and deadlines are not affected by the introduction of this new taxonomy version. This taxonomy contains one entrypoint that is available for filing. The reporting guidelines will be communicated separately.

DNB customarily publishes its xBRL taxonomies as follows. One package for each Reporting Framework:

- 1 A package with the Reporting Framework;

Three common packages that are 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; this package also contains an extension for the Filing Indicators
- 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 frameworks (only required for those frameworks making use of these custom functions).

1. Content

This package contains:

1. **DNB MIR Release notes 1.2.0.pdf**
The release notes for version 1.2.0 of the taxonomy (this document).
2. **DNB MIR DPM dictionary and annotated templates 1.2.0.xlsx**
An Excel workbook with the datapoints, partial data dictionary, hierarchies used in the taxonomy, annotated templates, assertions and entrypoints.
3. **DNB MIR Reporting framework 1.2.0.zip**
A taxonomy package zip file containing the DNB xBRL taxonomy with the MIR framework version 1.2.0.
4. **DNB MIR xBRL-XML Sample Instances 1.2.0.zip**
A zip file containing sample xBRL-XML instances, one for each entrypoint.
5. **DNB MIR xBRL-CSV Sample Instances 1.2.0.zip**

A zip file containing sample xBRL-CSV instances, one for each endpoint.

6. DNB MIR Excel templates 1.2.0

A zip file containing Excel templates for use in the Reporting Service.

2. Change log

2.1 Version 1.2.0

There are no content changes in this version. This update solely consists of the addition of xBRL-CSV as a reporting option and the use of Data Point Modelling (DPM) 2.0.

- MIR xBRL-CSV instances can now be validated.
- The endpoint URIs have been changed from DPM 1.0 format to DPM 2.0 format. See chapter 3 for more details.

2.2 Version 1.1.0

Changes made to this version of the taxonomy are:

- New row '- Of which, deposits with a savings character' was added on table T9004HK1. For this the data member 'Overnight deposits liabilities - with savings character' is added.
 - New rows:
 - o 'Other loans, Of which sole proprietors'
 - o '- floating interest and <= 1 year interest fixation'
 - o '- > 1 year and <= 5 years interest fixation'
 - o '- > 5 years interest fixation'
 Where added to the table T9004HK2B. For this the data member 'Other loans - sole proprietors' was added.
 - Assertions have been adjusted for above-mentioned changes where applicable, inadequacies fixed and new assertions added.
- For the full overview of the changes in the set of assertions, please consult the 'Assertions' tab in the MIR DPM dictionary and annotated templates 1.1.0.xlsx file.

3. Scope

The taxonomy is comprised of the following two modules:

Module	Module Label	Technical endpoint (Note: these are URIs, not URLs!)
ALL*	SAMPLE_ALL	http://www.dnb.nl/nl/fr/xbml/fws/mir/1.2.0/mod/sample-all.xsd
MIR	MFI statistics on interest rates	http://www.dnb.nl/nl/fr/xbml/fws/mir/1.2.0/mod/mir.xsd

(*) The ALL endpoint contains all forms. This endpoint shall not be used for reporting and could be used for local testing purposes.

4. Excel workbook with specifications

The Excel workbook (MIR DPM dictionary and annotated templates 1.2.0.xlsx) contains the following sheets:

1. **Taxonomy [red]:** an overview of the tables incorporated in the taxonomy and to which modules these tables apply;
2. **Hierarchies [red]:** an overview of all the hierarchies (selection lists) defined for this taxonomy.
3. **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.
4. **Partial data dictionary [purple]:** containing all domains, dimensions, members and metrics that are relevant for this taxonomy. This overview consists of the following sheets:
 - a. Data Points: a complete list of all the data points and their data definition;
 - b. Dict Metrics: sheet containing all the metrics used in the taxonomy;

- c. Dict Dimensions: sheet containing all dimensions used in the taxonomy;
 - d. Dict Explicit Domains: sheet listing all domains used in the taxonomy;
 - e. Dict Domain Member: sheet listing all the members per domain used in the taxonomy;
 - f. Dict Typed Domains: sheet listing all the typed domains used for the taxonomy;
 - g. Dict Hierarchies: sheet listing all the hierarchies used in the taxonomy.
5. **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. Sample instances

For testing purposes, for each module an xBRL-XML instance document with fixed interval data is provided in DNB MIR xBRL-XML Sample Instances 1.2.0 zip. For each module and xBRL-CSV instance document with fixed interval data is provided in DNB MIR xBRL-CSV Sample Instances 1.2.0 zip.

6. Excel templates

In the DNB MIR Excel templates 1.2.0 zip, the Excel templates are available for each of the entrypoints, which may be used for data input. 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 of the filings if the Excel templates are used for reporting. Furthermore, in case of submission in Excel format, you are always advised to use the download link in DLR (Digitaal Loket Rapportages) instead of the ones contained in DNB MIR Excel templates 1.2.0 zip, to make sure you always use the most recent version of the templates for submission.

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.

In the 1.2.0 version of the MIR taxonomy, the xBRL-XML instances will be checked against the most recent version of the DNB filing rules. These rules (available for download) can be found [here](#).

Additionally, for xBRL-CSV instances, DNB has chosen to adopt the EBA Filing rules for xBRL-CSV taxonomies. Adopting EBA Filing Rules for xBRL-CSV ensures conformity and standardization between all taxonomies processed by DNB. The most up-to-date version of the rules (EBA/XBRL/2026/02) can be found [here](#).