DeNederlandscheBank
EUROSYSTEEM

Subject:
Release notes for MES taxonomy

Data, Information &
Technology
Data Services

DNB MES Release notes 2.2.0

Date
01 December 2022

Reference
T011-233838012-79

DeNederlandscheBank
EUROSYSTEEM

Introduction

These are the release notes of the MES xBRL taxonomy that captures the reporting requirements for the compilation of various macroeconomic statistics, such as sector accounts, balance of payments, international investment positions and various sector statistics. The reporting itself is named Macroeconomic Statistics Reporting (MESREP), in Dutch: Macro-Economische Statistiek Rapportage (MESRAP).

Reporting obligations based on this MES taxonomy will be introduced for data for the first quarter of 2023.

It contains entrypoints for all the different reporting institutions depending on the financial sector to which the institution belongs, the size and the nature of the activities that are carried out.

DNB customarily publishes its xBRL taxonomies as follows. 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 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;

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 to those frameworks making use of these custom functions).

1. Content of the release

This publication set contains:

1. **DNB MES Release notes 2.2.0.pdf**
   The release notes for version 2.2.0 of the taxonomy (this document).
2. **DNB MES DPM dictionary and annotated templates 2.2.0.xlsx**
   An Excel workbook with the datapoints, partial data dictionary, hierarchies used in the taxonomy, annotated templates, assertions and entrypoints.
3. **DNB MES Reporting framework 2.2.0.zip**
   A taxonomy package zip file containing the DNB xBRL taxonomy with the MES framework version 2.2.0.

DeNederlandscheBank
EUROSYSTEEM

4. **DNB MES Sample instances 2.2.0.zip**
   A zip file containing sample xBRL instances, one for each entrypoint.
5. **DNB MES Excel templates 2.2.0.zip**
   A zip file with the Excel templates per entrypoint that will be used in Digitaal Loket Rapportages (DLR) as soon as reporting with xBRL starts.

2. Change log

2.1 Version 2.2.0

Changes made to this version of the taxonomy are:

- New T04.03 form, T04.03 from v2.1.0 is new T04.05 (with changes, namely addition of Column Original maturity)
- New T04.04 form, T04.04 from v2.1.0 is new T04.11
- New T04.05 form, T04.05 from v2.1.0 is new T04.12 (with changes, namely other Remaining maturity ranges)
- New T04.06 form, T04.06 from v2.1.0 is new T04.13
- New T04.07 form, T04.07 from v2.1.0 is new T04.14 (with changes, namely other Remaining maturity ranges)
- New T04.08 form
- New T04.09 form
- New T04.10 form
- New T04.14 – is T04.07 from v2.1.0 (with changes, namely other Remaining maturity ranges)
- New T07.11 form
- Different selection list in Sector of counterparty on T01.02 (now excluding sectors Non MMF investment funds and Money market funds)
- Different selection list in Country of counterparty on T07.09 (now also including Netherlands)
- Different selection list on T12.06.02 (now excluding Gross premiums)
- Name of T03.01 changed to – Banknotes and coins
- Name of T04.01 changed to - Other deposits held with resident banks - Fair value - Original maturity
- Name of T04.02 changed to - Other deposits held with resident banks - Fair value - Remaining maturity
- Name of T10.07 changed to - Forwards with resident counterparties
- Name of T10.08 changed to - Forwards with non-resident counterparties
- Name of T10.12 changed to - Official reserves - Forwards
- Name of T13.01 changed to - Foreign direct investment equity holdings by reporting DTCs - Investment details
- Name of T13.02 changed to – Foreign direct investment equity holdings by reporting non-DTCs - Investment details

- T01.06 – column 090 – name changed to 'Dividend declared (gross) during the quarter'
- T12.05.01 – Data point R100,C010 is removed from v2.1.0 and now split into
  R101,C010 - Revenue sharing related to reinsurance
  R102,C010 - Revenue sharing not related to reinsurance, e.g. related to direct insurance
- T12.05.01 – Data point R2200,C010 is removed from v2.1.0 and now split into
  R221,C010 - Revenue sharing related to reinsurance
  R222,C010 - Revenue sharing not related to reinsurance, e.g. related to direct insurance
- T07.07 is now also part of modules IF and IC
- Column Country of Counterparty is removed from T04.01
- Column Country of Counterparty is removed from T04.02
- Column Remaining maturity contains other ranges in T04.02
- Columns 010 and 020 on T12.02.01 are removed. In v2.2.0, these columns are split into –
  - 011 – Revenues -> Netherlands
  - 012 – Revenues -> Rest of the world outside the Netherlands
  - 021 – Costs -> Netherlands
  - 022 – Costs -> Rest of the world outside the Netherlands
  - 023 – Costs -> Not Allocated
- Column 050 (Explanation) is made reportable for multiple rows on T12.02.01
- Row 010 (Exports of goods and services) is removed from T12.04.01
- New data point added to T12.04.01 – R125,C010 (Sale of goods)
- Row 150 (Imports of goods and services) is removed from T12.04.01
- New data point added to T12.04.01 – R313,C020 (Costs of services other than general administrative expenses)
- New data point added to T12.04.01 – R317,C020 (Purchase of goods)
- Assertions have been adjusted for above-mentioned changes where applicable, inadequacies fixed (cross validations between T12.06.01 and T12.06.02) and new assertions added (cross validations between T03- and T04-forms and assertions on T12.02.01 for two explanation fields).
  For the full overview of the changes in the set of assertions, please consult the 'Assertions' tab in the MES DPM dictionary and annotated templates 2.2.0.xlsx file.

A document with an description of the changes and explanations is available on the designated section on the DNB website.

2.2 Version 2.1.0

Changes made to this version of the taxonomy are:

- The financial derivatives instrument 'credit default swaps' is shifted from T10.01, T10.02, T10.03, T10.04, T10.09 and T10.10 to forms T10.07, T10.08 and T10.12

for Forwards.

- The allocation of the instruments on forms T03.06, T03.07, T06.04 and T08.03 to instruments on overview-form T11.01 has changed (expressed in validation rules).
- On forms in the T12 series the name of the column 'Debit amount' is replaced by 'Revenues' and that of the column 'Credit amount' by 'Costs'. The entry fields for the items 'Result from pre-tax operational management' and 'Result from operational management (net)' are shifted from column c010 to c020.
  At Accounting entry the following entries swap columns: 'Debit (Uses)' goes to c020 and 'Credit (Resources)' goes to c010. The corresponding short labels are also changed.
- A new entrypoint has been added: Financial Vehicle Corporations engaged in securitisation transactions (FVC).
- On the T10.05, T10.06 and T10.11 forms for futures the c030 Revaluations column is eliminated.
- For entrypoint IC the forms T05.01 and T09.02 are replaced by new forms and a new form T09.07 has been added.
- Assertions have been added and inadequacies fixed. For the full overview of the changes in the set of assertions, please consult the 'Assertions' tab in the *MES DPM dictionary and annotated templates 2.1.0.xlsx* file.

A document with an overview of all amendments and further details is available on the designated section on the DNB website. 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*".

DeNederlandscheBank
EUROSYSTEEM

2.3 Version 2.0.0
This is the first version of the taxonomy to be published and to be made available to reporting institutions for implementation, also for receiving feedback from them. This version has not been used for mandatory data deliveries for the compilation of statistics.

2.4 Version 1.0.0.
This version is created for internal use only.

3. Scope
The taxonomy is comprised of the following 13 modules:

Module	Module Label	Technical entrypoint (Note: these are URIs, not URLs!)
ALL*	All	*http://www.dnb.nl/nl/fr/xbrl/fws/dnb-nr/mes-2021-01/2022-12-31/mod/mes-all.xsd*
DNB	De Nederlandsche Bank	*http://www.dnb.nl/nl/fr/xbrl/fws/dnb-nr/mes-2021-01/2022-12-31/mod/dnb.xsd*
DTC	Deposit Taking Corporations	*ttp://www.dnb.nl/nl/fr/xbrl/fws/dnb-nr/mes-2021-01/2022-12-31/mod/dtc.xsd*
MMF	Money Market Funds	*ttp://www.dnb.nl/nl/fr/xbrl/fws/dnb-nr/mes-2021-01/2022-12-31/mod/mmf.xsd*
IF	Investment Funds	*ttp://www.dnb.nl/nl/fr/xbrl/fws/dnb-nr/mes-2021-01/2022-12-31/mod/if.xsd*
IC	Insurance Corporations	*ttp://www.dnb.nl/nl/fr/xbrl/fws/dnb-nr/mes-2021-01/2022-12-31/mod/ic.xsd*
PF	Pension Funds	*ttp://www.dnb.nl/nl/fr/xbrl/fws/dnb-nr/mes-2021-01/2022-12-31/mod/pf.xsd*
FVC	Financial Vehicle Corporations engaged in securitisation transactions	*ttp://www.dnb.nl/nl/fr/xbrl/fws/dnb-nr/mes-2021-01/2022-12-31/mod/fvc.xsd*
OFI	Other Financial Institutions	*ttp://www.dnb.nl/nl/fr/xbrl/fws/dnb-nr/mes-2021-01/2022-12-31/mod/ofi.xsd*
TURN	Turnover goods, services and licenses	*ttp://www.dnb.nl/nl/fr/xbrl/fws/dnb-nr/mes-2021-01/2022-12-31/mod/turn.xsd*
BAL	Balance sheet total	*ttp://www.dnb.nl/nl/fr/xbrl/fws/dnb-nr/mes-2021-01/2022-12-31/mod/bal.xsd*
KEY	Key-items	*ttp://www.dnb.nl/nl/fr/xbrl/fws/dnb-nr/mes-2021-01/2022-12-31/mod/key.xsd*
IFSB	Investment Funds Shares and Balance sheet total	*ttp://www.dnb.nl/nl/fr/xbrl/fws/dnb-nr/mes-2021-01/2022-12-31/mod/ifsb.xsd*

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

4. Excel workbook with specifications
The Excel workbook (*MES DPM dictionary and annotated templates 2.2.0.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 adressed 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);
    - *Precondiction;* 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 instance document with fixed interval data is provided in DNB MES Sample instances 2.2.0 zip.

6. Excel templates

In the DNB MES Excel templates 2.2.0 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 MES Excel templates 2.2.0 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.

The 2.2.0 version of the MES taxonomy will be checked against the most recent version of the DNB filing rules. These rules (available for download) can be found here.