Release notes for the DNB taxonomy Beleggerscompensatiestelsel (BCS) 1.0.0

Introduction

This is the 1.0.0 release of the 'Beleggerscompensatiestelsel (BCS)' taxonomy. This version 1.0.0 of the taxonomy has to be used for reporting for reference period 2025.

DNB publishes its XBRL taxonomies as such:

One packages for each Reporting Framework:
1   A package with the Reporting Framework;

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. **DNB BCS Release Notes 1.0.0.pdf**
   The release notes for version 1.0.0 (this document);
2. **DNB BCS DPM Dictionary And Annotated Templates 1.0.0.xlsx**
   An Excel workbook with the taxonomy content, data points, assertions and annotated templates of the forms;
3. **DNB BCS Reporting framework 1.0.0.zip**
   A zip-file containing the XBRL taxonomy version 1.0.0;
4. **DNB BCS Sample instances 1.0.0.zip**
   A set of sample XBRL instances for each entrypoint;
5. **DNB BCS Reporting templates 1.0.0.zip**
   A zip file with examples of the Excel templates which will be used in 'MijnDNB'.

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 BCS Taxonomy.

3. Scope

The taxonomy contains one actual entrypoint and one figurative entrypoint:

- **bcs-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.
- **bcs:** beleggerscompensatiestelsel.

The forms available for reporting per module can be found in the 'DNB BCS DPM Dictionary and Annotated Templates 1.0.0.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: bcs-2025-01 etc.).

4. Excel workbook with specifications

The Excel workbook with specifications can be found in this package under the name 'DNB BCS DPM Dictionary and Annotated Templates 1.0.0.xlsx'. The Excel workbook contains:

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. The composition of the hierarchies is 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;
3. **Assertions [*red*]:** an overview of all the assertions and their characteristics defined for this taxonomy. Assertions are specified according to the following characteristics:
   a. ID, the unique identification of assertion;
   b. Changed per, date of the last change;
   c. Last change, changed aspect;
   d. Module(s), the module(s) that are addressed by the assertion;
   e. Tablegroup(s), the tablegroup(s) that are addressed by the assertion;
   f. Table(s), the table(s) that are addressed by the assertion;
   g. Severity, either ERROR (blocking) or WARNING (non-blocking);

h. 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.
i. Threshold, the margin that applies to the assertion;
j. 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.
k. Formula, the OK situation the validation rule verifies;
l. Message, the message that is returned when the assertion is triggered;
m. See Assertions for more details related to the BCS-taxonomy;

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. Assertions

For the BCS taxonomy, a list of 34 assertions is defined.
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.

An overview of all the applicable assertions can be found in the 'Assertions' tab in the 'DNB BCS DPM Dictionary and Annotated Templates 1.0.0.xlsx' document.

There is a dummy assertion included, in case of publishing the taxonomy without assertions.

6. Sample instance

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

7. Excel Templates

In the DNB BCS Reporting templates 1.0.0 zip-file, 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 cause 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 Dienst Rapportages - MijnDNB (MijnDLR) instead of the ones contained in DNB BCS Excel templates 1.0.0 zip, to make sure you always use the most recent version of the templates for submission.

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 1.0.0 version of the BCS 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).