

From the first of March 2021, DNB offers you the opportunity to test the new taxonomy version 2.0.0 for the Balance Sheet Items (BSI). DNB published this version in October 2020. This taxonomy includes changes as a result of the update of the European regulation. You can find the taxonomy on the BSI webpage of the Digital Reporting Portal (DLR) under the heading “User documentation BSI taxonomy version 2.0.0”. Here you can also find a Word and Excel file with the changes from version 2.0.0 compared to the current version 1.0.2. Depending on whether you are a monthly or quarterly reporter, your first reporting with the new taxonomy will be for the end of January or the 1st quarter of 2022.

To ensure a smooth transition, DNB offers you the option of submitting a test submission in the Digital Reporting Portal. Using this option is not mandatory, but we do recommend it. This will reduce the chance of unexpected problems with your first mandatory submission of the BSI reports based on the new taxonomy. **From the first of March, a test obligation for the reporting period December or the fourth quarter of 2020 will be visible in the DLR.** You can select the outstanding test obligation with reference date 31 December 2020 and submit your test report by submitting the XBRL file generated by you or a completed Excel input template. The test obligation is there for your organization to test your reporting process. This means that DNB will not assess your submission in terms of content. However, you can submit a complete test file¹. DNB cannot remove the test obligation from your overview. When you do not take usage of this possibility, the obligation will stay visible in DLR. You can ignore this.

Questions and/or experiences or findings regarding the testing of taxonomy version 2.0.0 can be shared with us via monrap@dnb.nl. If you have technical questions about the taxonomy, you can send an email to xbri@dnb.nl. For questions about eHerkenning, we refer to the eHerkenning webpage: <https://www.eherkenning.nl>

DNB will publish a new version of the taxonomy - version 2.0.1 - in the summer of 2021. This version will be a modest change compared to version 2.0.0 and is mainly intended to include your experiences from the test period. You will eventually have to report with version 2.0.1. The Monetary Reporting Manual is still based on the current version 1.0.2. DNB expects to be able to publish an update to the reporting manual in the summer of 2022 at the same time as the release of taxonomy version 2.0.1.

¹ After you have submitted a test report, you will receive a validation report regarding the submitted test report. Here you can see whether blocking errors have been found in the test report you have provided. You should resolve such errors and resubmit the modified test report. The validation checks in the reports are however non-blocking. Only the Legal Entity Identifier Code (LEI code) in your report must match the code that is known to DNB for your institution. In addition, you must select the correct reporting period in the XBRL file (note: you must enter the last day of the reporting period for both the start and end period). If the test report has the status “completed”, the test report has been successfully received by DNB.