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Release notes for the 2.0.0 release of the DNB taxonomy for the *Monthly Securities Reporting* (MSR)

Introduction

This is the second publication of the taxonomy for the "Monthly Securities Reporting (MSR)". This release is an updated version of the v1.1.0 taxonomy. This version provides improvements and fixes to the bugs discovered in the pilot phase of the v1.1.0 taxonomy.

Starting in 2020 the reporting format for this data will be in xBRL. The reporting period and deadlines will not be affected by the introduction of this new reporting format so a timely preparation is advised. This taxonomy contains 5 entrypoints, of which 4 are available for filing and each group of reporting institutions will have an entrypoint which contains the tables that apply to them. The reporting guidelines will be communicated separately.

As announced before, from now on DNB will publish its xBRL taxonomies in a different way:

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 publication set contains:

1. The release notes for version 2.0.0;
2. An Excel workbook with the taxonomy content, datapoints, hierarchies, (current) assertions and annotated templates of the forms;
3. An Excel workbook with the data dictionary;
4. The xBRL reporting framework v2.0.0 (as a taxonomy package);
5. Reporting framework, specific dictionary (as a taxonomy package);
6. A zip file with a sample xBRL instance for each entrypoint;
7. A zip file with an example of the Excel template which will be used in "Digitaal Loket Rapportages" as soon as reporting with xBRL starts;

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 history

Version 1.0.0:
- This version was not published and used for internal purposes only.

Version 1.1.0:
- To introduce the Monthly Securities Reporting taxonomy to the reporting institutions.

Version 2.0.0:
- Form T02.02; Type of security identifier selection range has been modified to include for RIAD identifier scheme;
- Form T04.03 has been removed;
- Form T05.04 has been modified;
- Some asserstions have been modified, added, or removed (see Assertions for more detail);
- T07 forms (including new assertions checking consistency) are added in order to account for the reported total of each existing form.

3. Scope

The taxonomy contains five entry points:

- msr-shsi: for Securities holdings and securities issued;
- msr-hold: for Holdings;
- msr-sv: for Securitization vehicles;
- msr-cust: for Custodians;
- msr-all: for testing and informational purposes only.

The official schema 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: msr-2019-01 etc.).

4. Excel workbook with specifications

The Excel workbook with specifications can be found in this package under the name "MSR v.2.0.0 – Monthly Securities Reporting Annotated templates and assertions.xlsx"

The Excel workbook contains:

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

Most of the tables have a so called "open-Y" construction which means a line has to be copied for each new combination of classifying attributes.

The first columns in the tables (id's "D##") are used to classify the reporting data in the columns with column number 010, 020 etc.

Many classifying columns make use of choice-lists, the values of the choice-lists are defined as xBRL hierarchies.

The composition of the hierarchies is available in the data dictionary workbook on the "Hierarchies" tab and in the annotated templates workbook. The hierarchies are compiled via a so-called parent-child construction which is available in the columns "From ID" and "To ID".

5. Assertions

If an assertion ID starts with e, it checks the existence of mandatory datapoints (example: e0001) while assertions with an ID starting with v check on values by using expressions (example: v0001).

Some assertions are conditional. The main expression is only validated unless the if-condition is met.
Example: *if (empty(c030) and c040='Netherlands') then (not empty(c060))*

Some assertions validate that position at the begin of period +/- transactions, revaluations and other changes is equal to the position at the end of the period (reconciliation).
Example: *ID v0029 (Sum of (beginning balance, purchases, exchange rate changes, price changes, other changes, rectifications) - sales should be equal to ending balance.)*
Formula:
sum({T02.02,c070},{T02.02,c080},{T02.02,c100},{T02.02,c110},{T02.02,c120}, {T02.02,c130}) - {T02.02,c090} = {T02.02,c140}

On ISINs and Legal Entity Identifiers (LEI) format and check digits are validated by using functions. This is expressed in the formula as:
f[ISIN]
f[LEI]
In this version of the taxonomy these functions are included in a similar way as done by EIOPA.

In some assertions values of classifying attributes (used in "open-Y" constructions) are tested. This is expressed as follows:
 (d[Country of holder]='Netherlands' and (d[Sector of holder]='Pension funds' or d[Sector of holder]='Non MMF investment funds' or d[Sector of holder]='Insurance corporations') then (not empty(d[Name of holder])

For this issue of the taxonomy, some assertions that were valid in v1.1.0 of this taxonomy have been terminated. This is true for the following assertions:

e0072, e0073, v0061, v0074, v0088, v0092, v0093, v0094, v0095, v0096, v0097, v0098, v0128, v0129, v0130, v0132, v0133, v0134

These assertions have the label 'Terminated' in the Last changed column of the Assertions overview. Other assertions have been added. A detailed overview of the applicable assertions for each table and verbose technical descriptions of the assertions can be found in the detailed list of assertions in the document 'MSR DPM Dictionary and Annotated Templates 2.0.0.xlsx'. It is also possible to filter on the assertions that have been added and modified.

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 zip file

In the "Excel templates zip file" examples of the templates which will be used for data input is available. Validation results will be reported back in the format of these templates.

When using the Excel templates for reporting, please make sure that the structure of the Excel sheets is not changed (for example: do not insert or delete columns). If the structure of sheets is changed, the file is unlikely to be processed.

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 2.0.0 version of the MSR taxonomy will be checked against the current version of the DNB filing rules. These rules can be found under Downloads > DNB Filing Rules via https://www.dnb.nl/statistiek/digitaal-loket-rapportages/algemeen/index.jsp.