

Explanatory notes changes BSI-taxonomy version 2.0.1 (reporting from 2022)

In line with the updated BSI regulation, the BSI taxonomy has been updated to version 2.0.1. This document combined with the Excel file 'Changes BSI taxonomy version 2.0.1 (further explanation on Excel tab 'Readme') indicate the definitive changes. This document contains changes from 1.0.2 (old taxonomy) to version 2.0.0 and changes from 2.0.0 to 2.0.1.

The changes concern the following:

1. Changes in existing forms
 2. Addition of new forms
 3. Adjustment of validation rules
 4. Adjustment of the country tables
- Annex. New interaction within Table group 5: TG9013

The reporting based on the new taxonomy version 2.0.1 will enter into force over reporting period January 2022 for monthly reporting agents and over the reporting period Q1 of 2022 for the quarterly reporting agents.

1. Changes in existing forms

1.1 Form 8097A: Reporting of statistical positions for calculating minimum reserves

New counterparty SIFs (Systemic Investment Firms) added to the form.

1.2 Form T9001HK1 - Debt positions owned by Dutch MFIs to counterparties in MFIs, government and private sector

Counterparty Other financial institutions ('OFIs') now has the following sectoral breakdown:

- Investment funds
- Other financial intermediaries
 - Financial vehicle corporations
 - Central counterparties (CCP)
 - Remaining other financial intermediaries
- Financial auxiliaries
- Captive financial institutions and money lenders

For instrument Participations an additional distinction is made for counterparties Central Bank and Government.

Loans granted and deposits placed now has the following maturity breakdown:

- Maturity <= 1 year
- > 1 year maturity <= 2 year
- > 2 year maturity <= 5 year
- Maturity > 5 year

For Notional cash pooling an additional distinction is made for counterparties MFIs, Government and Non-bank within own group.

New counterparty SIFs (Systemic Investment Firms) added to the form.

1.3 Form T9001HK2 - Securities held by Dutch MFIs

Counterparty MFIs now has the following sectoral breakdown:

- Central bank
- Deposit-taking corporations
 - Credit institutions within own group
 - Credit institutions outside own group
 - Deposit-taking corporations other than credit institutions
- Money market funds

Counterparty Other financial institutions ('OFIs') now has the following sectoral breakdown:

- Investment funds
- Other financial intermediaries
 - Financial vehicle corporations
 - Central counterparties (CCP)
 - Remaining other financial intermediaries
- Financial auxiliaries
- Captive financial institutions and money lenders

For Shares held an additional distinction is made for counterparties Central bank, Credit institutions within own group, Government and Non-financial public corporations.

New counterparty SIFs (Systemic Investment Firms) added to the form.

1.4 Form T9001HK3 - Loans granted and deposits placed with over-coverage of real estate as collateral (LTV ratio ≤ 1)

Loans for house purchases, Loans for consumption (personal) and Other loans now have the following maturity breakdown:

- Maturity ≤ 1 year
- > 1 year maturity ≤ 2 year
- > 2 year maturity ≤ 5 year
- Maturity > 5 year

A Boolean is included for real estate collateral.

1.5 Form T9001HK6 - Total overview of the balance sheet items of Dutch MFIs

Non-financial assets (including fixed assets) now has an additional breakdown to Real estate holdings.

Addition of instrument Holdings of own securities:

- Own holdings of debt securities (market value)
- Own holdings of equity issued (market value)

1.6 Form T9007HK1 - Write-downs and other price revaluations, additional information for sector MFIs, government and private sector

Counterparty MFIs now has the following sectoral breakdown:

- Central bank
- Deposit-taking corporations
 - Credit institutions within own group
 - Credit institutions outside own group
 - Deposit-taking corporations other than credit institutions
- Money market funds

Counterparty Other financial institutions ('OFIs') now has the following sectoral breakdown:

- Investment funds
- Other financial intermediaries
 - Financial vehicle corporations
 - Central counterparties (CCP)
 - Remaining other financial intermediaries
- Financial auxiliaries
- Captive financial institutions and money lenders

Shares held are broken down to Listed and Non-listed, with additional counterparty distinctions.

Addition of instrument Shares/units.

Loans granted and deposits placed now has the following maturity breakdown:

- Maturity \leq 1 year
- $>$ 1 year maturity \leq 2 year
- $>$ 2 year maturity \leq 5 year
- Maturity $>$ 5 year

Loans granted and deposits placed (some 'of which' positions) now has an additional breakdown to Notional cash pooling:

- Of which: notional cash pooling
 - Of which in: euro
 - Of which in: US dollars

New counterparty SIFs (Systemic Investment Firms) added to the form.

1.7 Form T9007HK2 - Price revaluations for loans granted with over-coverage of real estate as collateral (LTV ratio ≤ 1)

Adjustment in the naming of the form (old naming: Price revaluations for loans granted with real estate collateral, additional information for sector Non-financial corporations and Households).

In addition a boolean is added for LTV in the conceptual framework of the form.

Moreover, 'loans for consumption (personal)' now has the following maturity breakdown:

- Maturity ≤ 1 year
- > 1 year maturity ≤ 2 year
- > 2 year maturity ≤ 5 year
- Maturity > 5 year

1.8 Form T9007HK4 - Total overview of write-downs and other price revaluations, additional information for total all sectors, not-allocated and grand total

Non-financial assets (including fixed assets) now has an additional breakdown to Real estate holdings.

New row is included on the asset side (shares/units).

1.9 Form T9013HK1 - Gross flows (sold vs. repurchased) of securitised loans transferred to FVCs - Transactions with effect on reported position of loans in MFI balance sheet ('derecognised')

Loans granted and deposits placed now has the following maturity breakdown:

- Maturity ≤ 1 year
- > 1 year maturity ≤ 2 year
- > 2 year maturity ≤ 5 year
- Maturity > 5 year

On the z-axis, the additional dimension 'Servicer' has been added.

In version 2.0.1. the options for 'Servicer' are 'Acting as servicer/Not acting as servicer', which was 'Yes/No' before.

The variant 'country of residence of SPV' in the taxonomy should be 'country of residence of FVC' as indicated in the manual.

1.10 Form T9013HK2 - Net flows (sales less repurchases) of securitised loans to FVCs - Transactions without effect on reported position of loans in MFI balance sheet ('not derecognised')

Loans granted and deposits placed now has the following maturity breakdown:

- Maturity ≤ 1 year
- > 1 year maturity ≤ 2 year

- > 2 year maturity <= 5 year
- Maturity > 5 year

The variant 'country of residence of SPV' in the taxonomy should be 'country of residence of FVC' as indicated in the manual.

1.11 Form T9013HK3 - Outstanding amounts of securitised loans transferred to FVCs ('derecognised') serviced by reporting agent

Loans granted and deposits placed now has the following maturity breakdown:

- Maturity <= 1 year
- > 1 year maturity <= 2 year
- > 2 year maturity <= 5 year
- Maturity > 5 year

A Boolean is added for 'Servicer'.

The variant 'country of residence of SPV' in the taxonomy should be 'country of residence of FVC' as indicated in the manual.

1.12 Form T9013HK4 - Outstanding amounts of securitised loans not transferred to FVCs ('not derecognised')

Loans granted and deposits placed now has the following maturity breakdown:

- Maturity <= 1 year
- > 1 year maturity <= 2 year
- > 2 year maturity <= 5 year
- Maturity > 5 year

The variant 'country of residence of SPV' in the taxonomy should be 'country of residence of FVC' as indicated in the manual.

1.13 Form T9013HK5 - Gross flows (sales/repurchases) of loans transferred to non-FVCs. With impact on reported stock

Loans granted and deposits placed now has the following maturity breakdown:

- Maturity <= 1 year
- > 1 year maturity <= 2 year
- > 2 year maturity <= 5 year
- Maturity > 5 year

On the z-axis, dimension Counterparty country/group of transfer now has a breakdown to Netherlands, rest of euro area (U5) and rest of the world [outside EMU area] (U4).

On the z-axis, the additional dimension 'Servicer' has been added.

In version 2.0.1. the options for 'Servicer' are 'Acting as servicer/Not acting as servicer', which was 'Yes/No' before.

2. Addition of new forms

2.1 Form T9013HK6 - Outstanding amount of loans transferred to non-FVCs and serviced by reporting agent. With impact on reported stock

In version 2.0.1. the options for 'Servicer' are 'Acting as servicer/Not acting as servicer', which was 'Yes/No' before.

2.2 Form T9013HK7 - Net flows (sales less repurchases) of loans transferred to non-FVCs. Without impact on reported stock

Adjustments in the conceptual framework of the form; 'type of measure' has changed to 'Transaction and 'measure' (=Net flows) has been added.

2.3 Form T9013HK8 - Outstanding amount of loans transferred to non-FVCs and serviced by reporting agent. Without impact on reported stock

2.4 Form T9017HK1 - Write-downs and other price revaluations on outstanding amounts of securitised loans to FVC ('derecognised') and serviced by reporting agent

A Boolean is added for 'Servicer'.

The variant 'country of residence of SPV' in the taxonomy should be 'country of residence of FVC' as indicated in the manual.

2.5 Form T9017HK2 - Write-downs and other price revaluations on outstanding amounts of securitised loans not transferred to FVC ('not derecognised')

The variant 'country of residence of SPV' in the taxonomy should be 'country of residence of FVC' as indicated in the manual.

2.6 Form T9017HK3 - Write-downs and other price revaluations on outstanding amounts of loans transferred to non-FVCs. With impact on reported stock

A Boolean is added for 'Servicer'.

2.7 Form T9017HK4 - Write-downs and other price revaluations on outstanding amounts of loans transferred to non-FVCs. Without impact on reported stock

In version 2.0.1. the Hierarchy has changed from 'Country of origin SPV' to 'Counterparty of transfer'

3. Adjustment of validation rules

The updated BSI taxonomy has a list of **328 assertions** (see Excel tab 'Assertions').

New assertions defined for tables 9013 and 9017 are in alignment with the ones previously existing in the 9013 series. All of the validation rules are non-blocking; however, validation rules can be taken into account in DNB's assessment process and can lead to additional questions.

4. Adjustment of the country tables

The country list can be found in the "Hierarchies" tab of the Annotated Templates. Some changes have been made to the country list. For example, several international organizations have been added (BIS, EBRD, ECB, EFSF, IMF, OECD, UN, Worldbank, other regional and international organizations) and two collective terms have been removed (International organizations in European Union excluding ECB and International organizations excluding institutions in the European Union).

It's important that you no longer report positions for example on the ECB on the country Germany from this taxonomy version on, but on member 'European Central Bank'

Table : Classification of international organisations

Name	Abbreviation	Counterparty sector	Country member (see BSI taxonomy under 'Hierarchies')
Bank for international settlements	BIS	MFI (Central bank)	Bank for International Settlements (BIS)
European Central Bank	ECB	MFI (Central bank)	European Central Bank
European Investment Bank	EIB	OFI (Remaining other financial intermediaries)	European Investment Bank
European Financial Stabilisation Facility	EFSF	Central government	European Financial Stabilisation Facility (EFSF)
European Stability Mechanism	ESM	Central government	European Stability Mechanism (ESM)
International Monetary Fund	IMF	MFI (Credit institutions outside own group)	International Monetary Fund (IMF)
Single Resolution Board	SRB	Central government	Single resolution board

In case of doubt about the correct classification of an international organisation, please contact DNB.

Annex. New interaction within Table group 5: TG9013

	Interaction between forms	With impact on MFI's balance sheet?	Securitisation or Other loan transfer?	Servicer?
T9013HK1 - Gross flows (sold vs. repurchased) of securitised loans transferred to FVCs - Transactions with effect on reported position of loans in MFI balance sheet ('derecognised')	Flow (9013HK1) - Stock (9013HK3)	impact	securitisation	Servicer / not servicer, derec
T9013HK2 - Net flows (sales less repurchases) of securitised loans to FVCs - Transactions without effect on reported position of loans in MFI balance sheet ('not derecognised')	Flow (9013HK2) - Stock (9013HK4)	no impact	securitisation	MFI is servicer, not derec
T9013HK3 - Outstanding amounts of securitised loans transferred to FVCs ('derecognised') serviced by reporting agent	Stock (9013HK3) - Flow (9013HK1)	impact	securitisation	MFI is servicer, derec
T9013HK4 - Outstanding amounts of securitised loans not transferred to FVCs ('not derecognised')	Stock (9013HK4) - Flow (9013HK2)	no impact	securitisation	MFI is servicer, not derec
T9013HK5 - Gross flows (sales/repurchases) of loans transferred to non-FVCs. With impact on reported stock	Flow (9013HK5) - Stock (9013HK6)	impact	other loan transfer	Servicer / not servicer, derec
T9013HK6 - Outstanding amount of loans transferred to non-FVCs and serviced by reporting agent. With impact on reported stock	Stock (9013HK6) - Flow (9013HK5)	impact	other loan transfer	MFI is servicer, derec
T9013HK7 - Net flows (sales less repurchases) of loans transferred to non-FVCs. Without impact on reported stock	Flow (9013HK7) - Stock (9013HK8)	no impact	other loan transfer	MFI is servicer, not derec
T9013HK8 - Outstanding amount of loans transferred to non-FVCs and serviced by reporting agent. Without impact on reported stock	Stock (9013HK8) - Flow (9013HK7)	no impact	other loan transfer	MFI is servicer, not derec