

DNB implementation of EBA xBRL-CSV Filing Rules

Based on version 5.9 of the EBA Filing Rules

DNB implementation of EBA Filing Rules for xBRL-CSV taxonomies

With the introduction of xBRL-CSV reporting within DNB taxonomies, De Nederlandsche Bank (DNB) has adopted the European Banking Authority (EBA) Filing Rules as the basis for the validation of xBRL-CSV reports. These Filing Rules serve as a general set of validation rules that apply to all DNB xBRL-CSV reports and operate alongside DNB's internal, taxonomy-specific validation rules.

The EBA Filing Rules provide a standardized framework for validating xBRL-CSV reports and contribute to harmonization across European and national supervisory reporting frameworks. By applying these rules, DNB aligns its validation processes with widely accepted industry practices and contributes to a consistent reporting experience for reporting institutions.

At the same time, DNB has assessed the applicability of the EBA Filing Rules within the context of the DNB reporting chain and national reporting requirements. As a result, a limited number of rules are not enforced or are applied differently within DNB validation services.

DNB-specific implementation

Although DNB adopts the EBA Filing Rules as its primary validation framework for xBRL-CSV reporting, certain rules are not applicable within the DNB reporting environment or duplicate existing validation mechanisms already implemented by DNB.

Where appropriate, DNB may therefore exclude specific filing rules from validation.

Filing Rules currently excluded from validation

The following filing rules are currently excluded from DNB validation processes for xBRL-CSV reporting:

Filing Rule	Reason for exclusion
1.5 Taxonomy entry point selection	DNB uses taxonomy entry points that are not defined within the EBA taxonomy architecture. As a result, this rule may incorrectly trigger for valid DNB reports.
1.6 Filing indicators	DNB reporting practices do not require reporters to explicitly provide negative filing indicators in all situations.
1.9 Valid XBRL	Validation of compliance with the XBRL specifications is already covered by DNB validation mechanisms.
1.11 Taxonomy extensions by reporters	This rule may be triggered by DNB-specific taxonomy extensions or entry point configurations. However, reporters are not permitted to create taxonomy extensions themselves; such extensions are blocked by DNB's architecture.
2.8 Identification of the subject of the report	DNB supports identification schemes in addition to LEI-codes.
2.26 Information about the generating software	This information provides limited supervisory value and is not currently required by DNB.
3.6 Reporting subject	The rule assumes specific LEI-based reporting subject formats that are not applicable to all DNB reporting frameworks.
xBRL-CSV reports extra rules no. 6	This rule is not mandatory within the DNB data processing chain.

DNB will continue to monitor developments in future releases of the EBA Filing Rules and may revise the applicability of these rules accordingly.

What does this mean for reporting institutions?

Reporting institutions should continue to validate their reports against the applicable XBRL and xBRL-CSV specifications and comply with all taxonomy-specific requirements published by DNB.

The exclusion of certain filing rules does not change the obligation to submit technically valid reports. Institutions should ensure that:

1. Reports comply with the relevant DNB taxonomy.
2. Validation errors reported by DNB are resolved prior to submission.
3. Reporting software supports the applicable versions of the xBRL-CSV specifications.

Future developments

DNB will periodically review its implementation of the EBA Filing Rules in line with updates published by the EBA, developments within the XBRL standard, and experience gained from operational usage.

Additional filing rules may be enabled in the future where they provide meaningful validation benefits and are compatible with DNB reporting requirements.

More information

Further information about DNB taxonomies, reporting requirements and technical documentation can be found in the [Information and Documentation](#) section of the Dienst Rapportages (DLR).

For taxonomy-specific questions, reporting institutions can contact DNB through the regular Dienst Rapportages support channels.