

Brussels, September 2021

SRB XBRL Filing rules for the 2021 Notification of Impracticability of Bail-In

History of Changes

Version	Change	Date Published
1.0	Original version Taxonomy version IMPRAC010000	25 th May 2021
1.1	Technical reference date modification	21 st Sep 2021

The SRB filing rules refer to:

- The *EBA XBRL filing rules, EBA/XBRL/2020/12, version 4.5 of 11 December 2020* (hereafter "EBA XBRL filing rules") shall be the SRB filing rules reference with differences laid down in this document. The SRB amendments to this set of rules shall supersede the EBA XBRL filing rules. Any reference to the EBA in the EBA XBRL filing rules should be read as a reference to the SRB. Any reference to the CA in the EBA XBRL filing rules should be read as a reference to the NRA.
- The CEN document CWA 16744-4¹ as referenced in "*EBA filing rules, 4.5*".
- Only the XBRL files (.xbrl) uploaded by the NRAs on the SRB portal.

The EBA XBRL filing rules document is amended as follows:

- "Competent authority (CA)" has to be read as "National Resolution Authority (NRA)" in the entire document for the purpose of the Resolution Reporting.
- The full content of the section on the Scope of Application (page 10) is replaced by the paragraph:

"These filing rules represent a collection of additional rules and guidance specifically applicable to the remittance of XBRL instances for reporting entities

¹ Technical standard published by the CEN, "Improving transparency in financial and business reporting — Harmonisation topics — Part 4: European Filing Rules", CWA 16744-4, April 2014.

(e.g. credit institutions) in scope of relevant legislation concerning filings by relevant national and supranational authorities to the SRB.”

- Page 21, the rule 2.8 is replaced by

“The `xbri:identifier` element combined with the `@scheme` attribute allows the identification of the reporting entity by the receiver. The `@scheme` provides a URI which uniquely identifies the type of identifier used in the `xbri:identifier` node (see section “3.6 LEI and other entity codes”).

- a) Instances should use a `@scheme` attribute that is prescribed by the receiving NRA.
- b) Instances **MUST** use an identifier acceptable to the receiving regulator (likely to be one recognized in their reporting system), and that corresponds to the `@scheme` attribute used.
- c) For remittance of data by NRAs to the SRB, the entity identifier used should be a Legal Entity Identifier, and must have been registered with the SRB by the NRA prior to remittance.”

- Page 22-23, the sub-section 2.13 is replaced by:

“2.13 — XBRL period consistency”. XBRL requires all facts to be associated with a “period” (either a duration or instant of time).

Where there are multiple relevant date/period like concepts related to a fact (as is often the case), it may be unclear which of these concepts is expressed by the XBRL period.

A common approach is to associate the XBRL period with some variation of a “real-world date of the event” for a fact. Use of varying “event” dates for facts in a regulatory reporting instance may however lead to complexity, confusion, and practical difficulties (e.g. for selecting facts for table linkbase axes, validating dates, identifying related facts etc.), particularly where the relationship between reporting periods and current and prior conceptual dates (e.g. accounting periods) is unclear, complex, and/or time-varying, such as in jurisdictions allowing non-calendar financial periods.

For simplicity therefore, the SRB has instead chosen to associate the “reporting period” of an instance with the XBRL period concept (**on a monthly basis**). The notification date (date when the notification is generated) **MUST NOT** be associated with the XBRL period concept. The notification date needs to be reported as a separate fact in the XBRL instance (N01.00-r0020-c0010) while the XBRL period (i.e. the technical reference date) must be equal to the last day of the previous month.”

⇒ A monthly collection is configured at the SRB with the reference date equal to the last day of each month of the year.

- Page 32, “the rule 3.6 LEI and other entity codes” is replaced by



“3.6 LEI code and other entity codes Practical Considerations

For second level remittance to the SRB, the entity code used must be pre-registered with the SRB by the appropriate NRA.

If there is an “LEI CODE” for the institution as can be found on the Legal Entity Identifier Regulatory Oversight Committee website

<http://www.leiroc.org/>

then the IDI must be the “LEI CODE”. Institutions without LEI codes are encouraged to request one for future reporting periods, if they have not already done so. If there is no “LEI CODE” for the institution then the IDI must consist of either the “RIAD code” for the institution, also published on the ECB website for Monetary Financial Institutions (see link above); or the local identifier at the national level as assigned by the NRA.

A list of identifiers for institutions has been provided to receiving NRAs.

- Page 41, the diagram is not applicable.
- Page 42, the paragraph “File naming structure for remittance to the EBA” is replaced by

“File naming structure for remittance to the SRB

The file naming structure for remittance to the SRB is as follows:

IDI_Country_TaxonomyVersion_Filingtype_SubmissionPeriod_CreationTimestamp.xbri

Where:

IDI	Identifier of the Institution. This is a text string of variable length. A list of known (unique) identifiers has been provided to NRAs for entities in scope as concerns the 2020 data collection process. The unique identifier consists of one of the following: <ul style="list-style-type: none"> - The Legal Entity Identifier (LEI) code, or if LEI is not available - The RIAD MFI code, or if nor LEI nor MFI are available - An alternate code when neither of the above are available
Country	Two letter ISO Country Code of the NRA submitting the report. For example DE for the German NRA
Taxonomy Version	Framework name defined by the EBA taxonomy in uppercase followed by the taxonomy version in 6 digits FRAMEWORKNAMEXXYYZZ. In the case of Notification of Impracticability of Bail-in, it must be IMPRAC010000
Filing type	There is only one filing type available: NOTIFIMPRACTICABILITY
SubmissionPeriod	Technical Reference date (YYYY-MM-DD) which must be the last day of the previous month (i.e. 2021-09-30 for all notifications sent in October)
CreationTimestamp	YYYYMMDDhhmmssfff. Timestamp when the notification file is generated. For example, 20211005123456789.

A typical XBRL instance file created by an NRA for a notification sent in 2021 and conforming to the above file naming structure will be named as follows:



DUMMYLEI123456789012_AT_IMPRAC010000_NOTIFIMPRACTICABILITY_2021-09-30_20211005122948000.xbrl

The file extension must be .xbrl in lower case.

It must be noted that the banks must respect the “cumulative” principle which means that all notifications previously sent in the same reference period (i.e. the SubmissionPeriod) must be present.

This is without prejudice to the fact that, as stated in the paper *Notification of impracticability to include bail-in recognition clauses in contracts: SRB approach and expectations*: “where relevant, banks are encouraged to send notifications: per category (based on template N.01.02) on a semi-annual basis, and per liability (based on template N.01.01), if any, on a quarterly basis.”

In practice, the SRB encourages sending notifications -if any- in January (Q1), April (Q2), July (Q3) and October (Q4), with N01.02 included only in Q1 and Q3. The technical reference date would be, as indicated above, 31/12/YYYY, 31/03/YYYY, 30/06/YYYY and 30/09/YYYY.