SRB XBRL Filing rules for the 2018 Liability Data Template

History of Changes

Version	Change	Date Published
1.0	Original version	15th March 2017
1.1	• Filing type LDTOTH changed to **LDTINDOTH** • Taxonomy version RES010102 changed to **RES010103**	20th April 2017
1.2	• Taxonomy version RES010103 changed to **RES020001**	31st October 2017

The SRB filing rules refer to:

• The *EBA XBRL filing rules, EBA/XBRL/2016/06, version 4.2 of 11 November 2016* (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 16744-4[1] as referenced in "*EBA filing rules, 4.2*".

• Only the XBRL files provided.

The EBA XBRL filing rules document is amended as follows:

• "Competent authority (CA)" has to be read as "National Resolution Authority (NRA)" in all the document for the purpose of the LDT reporting.

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[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.

- The full content of the section on the Scope of Application (page 8) 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 (e.g. credit institutions) in scope of relevant legislation concerning filings by relevant national and supranational authorities to the SRB."

- The section "Relationship to Other Work" (pages 9 and 10) is replaced by:

  "This document should be read in conjunction with the SRB Taxonomy to be published end March 2017 on the SRB website:

  https://srb.europa.eu/en/content/liability-data-report

  The guidelines in this document pertain to XBRL filings. Parts of this document reiterate for expository clarity certain syntactic and semantic restrictions imposed by XBRL, but this document does not modify XBRL. In the event of any conflicts between this document and XBRL, XBRL prevails. This document does place additional restrictions beyond those prescribed by XBRL.

  The rules are based closely on the recommendations of the CEN Workshop Agreement on European filing rules developed by the CEN WS/XBRL project (http://cen.eurofiling.info/)."

- Page 19, the rule 2.8 is replaced by

  "The xbrli: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 xbrli:identifier node (see section 3.6 IDI and other entity codes).

  a) Instances should use a @scheme attribute that is prescribed by the receiving NRA. [GFM11, p. 11]
  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. [GFM11, p. 11]
  c) For remittance of data by NRAs to the SRB, the entity identifier used should be an IDentifier of the Institution code, and must have been registered with the SRB by the NRA prior to remittance."

- Page 22, the rule "2.16.1 — No multi-unit fact sets" is not applicable. Instead a new rule is introduced on page 27 of the EBA filing rules under the section:

  "**3.1 – Choice of Currency for Monetary facts"**

  Dealing with currency conversions in the reporting process increases the complexity of IT systems.
  Instances MUST ONLY use EURO as unit for their business facts."

This rule refers to the rule 2.23 of the CWA 16744-4.

- Page 30, "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 38, the diagram is not applicable.

- Page 39, 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_ReferenceDate_CreationTimestamp.xbrl

  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 2017 data collection process. The unique identifier consists of one of the following: - The Legal Entity Identifier (LEI) code, or - The RIAD MFI code, or - An alternate code when neither of the above are available
Country	Two letter ISO Country Code. For example DE for Germany
TaxonomyVersion	Framework name defined by the SRB XBRL taxonomy in uppercase followed by the taxonomy version in 6 digits FRAMEWORKNAMEXXYYZZ. For example for the LDT reporting taxonomy XX=02, YY=00 and ZZ=01 which gives RES020001.
Filing type	There are four filing types:

	• **LDTCON**: this covers consolidated and sub-consolidated (CON) reports to be received from entities where the consolidation scope is in line with FINREP. For this taxonomy, only tabs [T00.01 to T03.03] will be filled. • **LDTRES**: this covers consolidated reports based on the Resolution Group (RES), as defined for the entity by the SRB, and which is different from prudential and accounting reporting scopes. For this taxonomy, only tabs [T00.01 to T03.03] will be filled. • **LDTINDPOE**: this covers individual/solo (IND) reports to be received from Point of Entry (POE) entities or entities which are not POE but from which the SRB would like to request additional information. The individual reporting scope is in line with FINREP. For this taxonomy, all tabs [T00.01 to T08.00] will be filled. • **LDTINDOTH**: this covers individual/solo (IND) reports to be received from Other (OTH) entities where the consolidation scope is in line with FINREP. For this taxonomy, only tabs [T00.01 to T03.03] will be filled.
Reference Date	YYYY-MM-DD. For example 2017-12-31
Creation TimeStamp	YYYYMMDDhhmmssfff. For example, 20180430123456789.

A typical XBRL instance file created by an NRA for a consolidated 2017 LDT and conforming to the above file naming structure will be named as follows:

549300ECJDDLOVWWL932_AT_RES020001_LDTCON_2017-12-31_20180430123456789.xbrl

• Pages 40-41: "Multi Currency instances" are not applicable.