

xBRL EUROPE

xBRL IT

22nd XBRL EUROPE DAY
in Rome

7-8th FEBRUARY 2019

Hosted by



UNIONCAMERE



Bank & Insurance Working Group

- Thomas Verdin
Vincent Le Moal-Joubel
- BMA / Tesh Advice
Banque de France

EBA Taxonomies

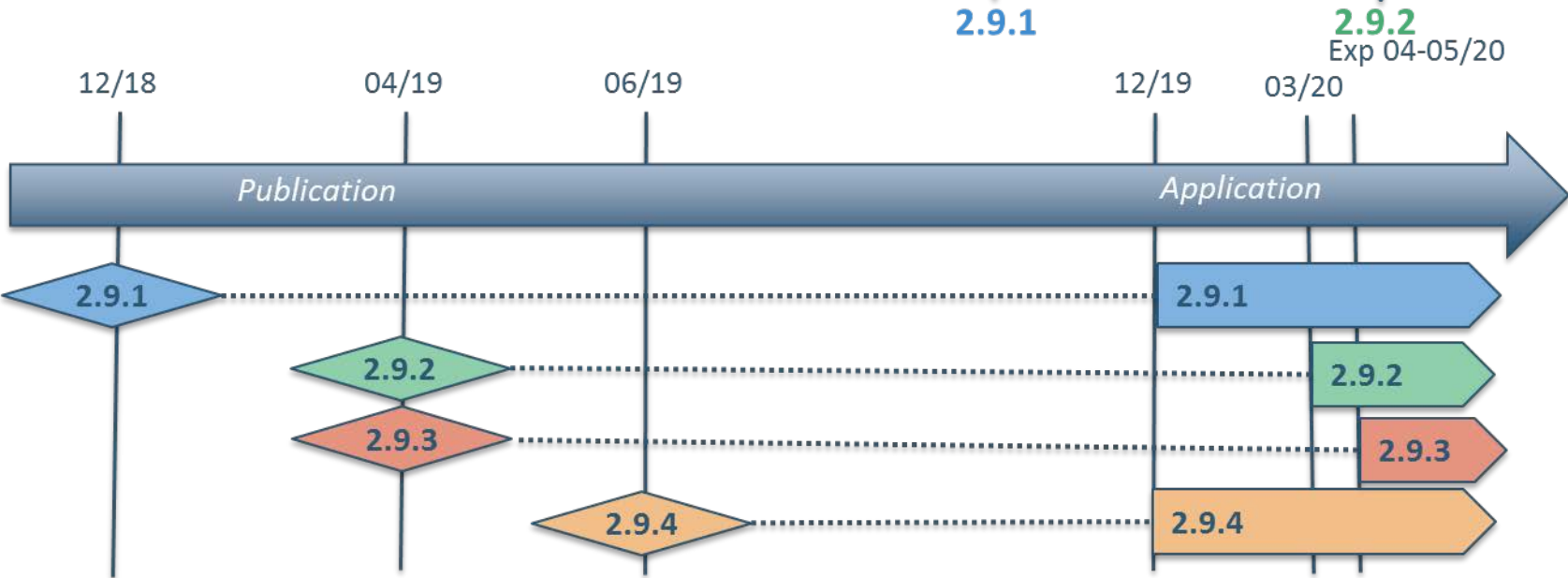


- Version 2.9
 - Consolidation will not change (Still consolidated and individual entrypoints (except Resol entrypoint))
 - Packages should be delivered in 2 to 4 times (still unclear)
 - Consultation on change of validation during lifecycle of the taxonomy
 - Consultation on severity of assertions (change from 3 levels to 2)
 - Consultation on embedding comments inside the report

EBA taxonomies



Package Code	RES	AE	COREP	FINREP	LCR_DA	FP	SBP
2.8	1.0.0	1.0.5	2.3.1	2.2.2	2.3.0	1.0.6	1.0.5
2.9.1	1.1.0	1.0.5	2.3.1	2.2.2	2.3.0	1.0.6	1.0.5
2.9.2	1.1.0	1.0.5/1.0.6	2.4.0	2.3.0	2.3.0	1.0.6	1.0.5
2.9.3	1.1.0	1.0.5/1.0.6	2.4.0	2.3.0	2.3.1	1.0.6	1.0.5
2.9.4	1.1.0	1.0.5/1.0.6	2.4.0	2.3.0	2.3.1	2.0.0	1.0.6



2.9.1

2.9.2
Exp 04-05/20

2.9.3

2.9.4

EBA Taxonomies



- Consultation : Increasing the frequency of validation rule releases
 - « Small VR Package » :
 - Reactivations
 - Deactivations
 - Severity status changes
 - « Medium VR Package » (as small VR package +) :
 - New rules
 - Amended rules

EBA Taxonomies



- Consultation : Moving from 3 validation rules statuses to 2

- Now

XBRL Severity	Business Severity
ERROR	Blocking
ERROR	Non-Blocking
WARNING	Warning

- After ?

XBRL Severity	Business Severity
ERROR	Error
WARNING	Warning

EBA Taxonomies



- Consultation : Embedding reporter comments in instances
 - Use of a « explanation template »
 - Facts to express rules involved and comments
 - Use of footnotes
 - XBRL specification to attach a comment to a fact

EIOPA Taxonomies



BV1009
BV1013_1
BV1013_2
BV334
BV401
BV504
BV693
BV771
BV772
BV789
BV806
BV991
BV992

- Solvability II V2.3
 - Validation list will be updated on the 8th of February (today)
 - Issue with the newly created VES Venezuela's currency
 - Public consultation for the « Big 2020 S2 review » opened

<https://eiopa.europa.eu/Pages/Consultations/Call-for-Input-on-Solvency-II-Reporting-and-Disclosure-Review-2020-deadline-21-February-2019.aspx>

EIOPA Taxonomies



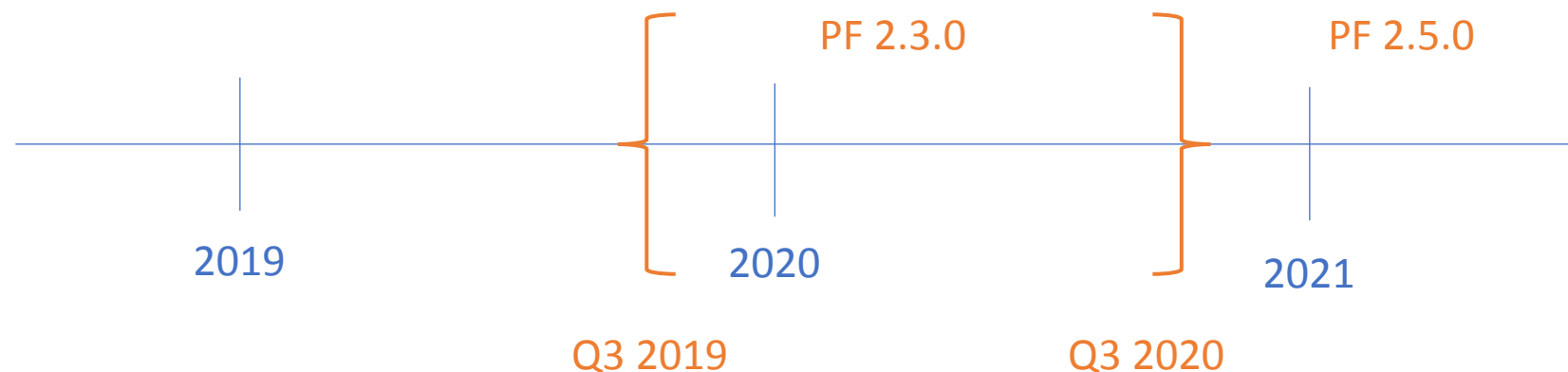
- Solvability II V2.4
 - Version 2.4 will include only few changes (business new inclusions, validations)
 - Technically, 2.4 taxonomy may only include new extensible enumeration specification, allowing the use of multiple values in a list.
 - Roadmap for 2.4 is still uncertain due to challenging legislation

EIOPA Taxonomies



- Pension Funds

- No PF 2.4 in spite of the Brexit. Agreed with ECB.
- PF 2.3 valid for 5 periods, from Q3 2019 to Q3 2020, both included
- No major issues detected so far, but a hotfix can still occur as PF 2.3 is a the first version of PF taxonomy.



SRB Taxonomies



**Single
Resolution Board**

- Filings 2019
 - SRF (ex-ante contribution to Single Resolution Fund) [[XLS](#) or [XBRL](#)]
 - LDR (Liability Data Report) [[XBRL](#)]
- Filings 2020
 - SRF [[XLS](#) or [XBRL](#)]
 - LDR [[XBRL](#)]
 - CF-FMI (Critical Functions) [[XBRL](#)]
 - CIR (Commission Implementing Regulation) [[XBRL](#)]