

# Bank & Insurance Working Group

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- XBRL Europe

28/05/2019

# Insurance

- EIOPA : SII 2.4
  - First draft : 24th May  
Taxonomy publication : 15th July
  - New additions to validation file
    - Logical links between validations will be represented

Validation ID	Release	Template 1	Filter	Validation	Error message	Applicable entry points	Check type	Severity	Relation ID
BV782	2.3.0	S.06.02	{c0290} like '##7#' or {c0290} like '##8#'	{c0160} = empty	The item "Acquisition value" should not be reported in case of CIC 7 and CIC 8.	01;02;04;05;07;08;13;16;17;18;1	Complt	Non-blocking	R1
BV785	2.3.0	S.06.02	not({c0290} like '##71' or {c0290} like '##9#' or {c0290} like '##09')	if {c0130} <> empty then {c0370} <> empty	Items "Unit Solvency II price" and "Quantity" should be reported simultaneously	01;02;04;05;07;08;13;16;17;18;1	Exp	Blocking	R2
BV817	2.3.0	S.08.02	{c0320} like '##F#'	{c0190} <> empty	Maximum loss under unwinding event shall be reported for credit derivatives (CIC ##F#)	01;02;04;05;07;08;16;17;18;19	Complt	Blocking	R3
BV818	2.3.0	S.08.02	{c0320} not like '##F#'	{c0190} = empty	Maximum loss under unwinding event shall not be reported for instruments other than credit derivatives (CIC ##F#)	01;02;04;05;07;08;16;17;18;19	Complt	Non-blocking	R3
BV953	2.3.0	S.06.02	not({c0290} like '##71' or {c0290} like '##9#' or {c0290} like '##09')	if {c0370} <> empty then {c0130} <> empty	Items "Unit Solvency II price" and "Quantity" should be reported simultaneously	01;02;04;05;07;08;13;16;17;18;1	Exp	Blocking	R2
BV954	2.3.0	S.06.02	not({c0290} like '##7#' or {c0290} like '##8#' or {c0290} like '##09')	{c0160} <> empty	The acquisition value should be reported in case of a different CIC than 7 or 8.	01;02;04;05;07;08;13;16;17;18;1	Complt	Non-blocking	R1

- How to deal with Brexit in 2.4
    - Eiopa is thinking about the creation of a new GA member “UK after Brexit” which would belong to other hierarchies than the existing UK member. No confirmation on the way to report yet.
  - Other modifications and correction
    - Identical datapoints that should not be will be remodeled
    - Alignement with the modelling of PF templates
    - Very minor updates to reporting requirements. However, a significant number of templates will be slightly modified
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- EIOPA future enhancements

*Taxonomy 2.9*

- Indication of application of fallback values (not in PWD)
- Indication of use of interval arithmetic (not in PWD)
- EIOPA will produce the same Access Database than EBA
- EIOPA will provide an additional taxonomy package for dependencies (xbrl.org & eurofiling imports)

*Taxonomy 2.10+*

- Extensible Enumeration 2.0 : Allow the use of more than one value in a list of possible values
    - Specification is still in “Candidate Recommendation » status
  - Taxonomy translation
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# S.21 : From Should to Must

- S.21 - Treatment of unreported facts

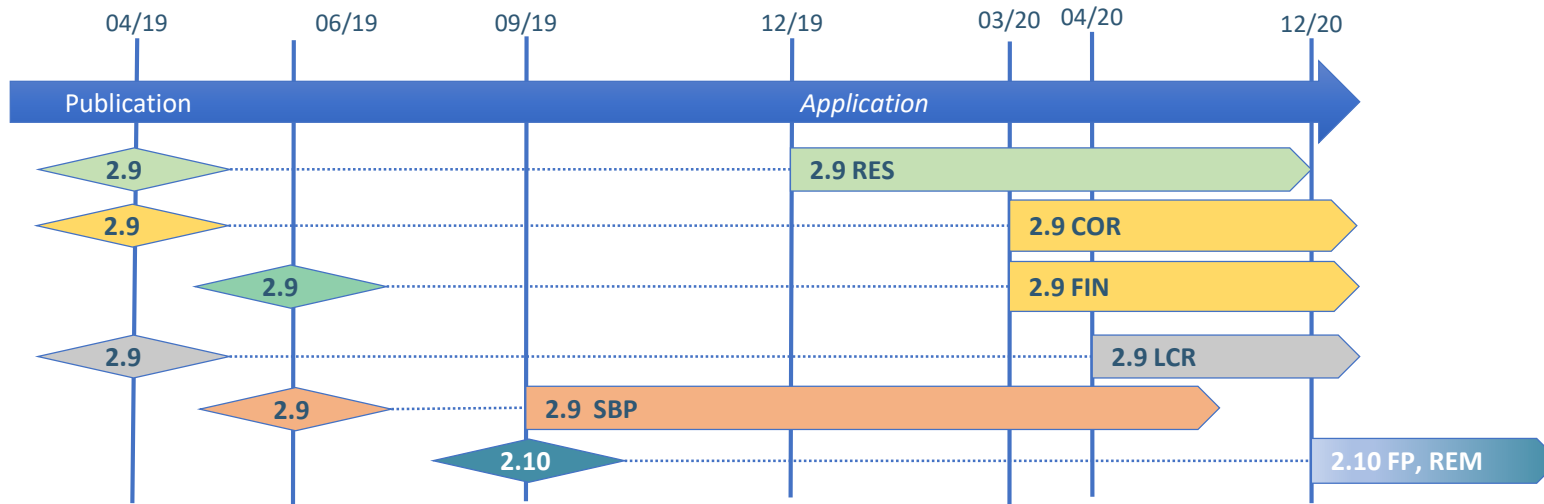
Unreported numeric facts appearing in templates listed as reported by filing indicator elements of an instance document are treated as zero for the calculations of the validations.

Anyhow, each numeric fact must be reported everywhere required by Business as addressed in the ITS, so any value including 0s. Otherwise they are treated as unknown. Not requested or non-applicable facts for a report SHOULD not be reported at all (rather than reported with „0” or as empty string).

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# Bank

- EBA : Taxonomy 2.9



# EBA : Taxonomy 2.9

SBPIMV / CRR 2.9 will be used for 30/09/2019 filings

Two months to prepare instances (taxonomy published in July)

SBPIVM de CRR 2.8 will never be used

Two different entrypoints for SBP

ModuleCode	Frequency	02/2020	03/2020	04/2020
COREP_OF	Q	N/A (2.8.1)	2.9	N/A (2.9)
COREP_LR	Q	N/A (2.8.1)	2.9	N/A (2.9)
COREP_LE	Q	N/A (2.8.1)	2.9	N/A (2.9)
COREP_NSFR	Q	N/A (2.8.1)	2.8.1	N/A (2.9)
COREP_LCR_DA	M	2.8.1	2.8.1	2.9
COREP_LCR	M	2.8.1	2.8.1	2.9
COREP_ALM	M	2.8.1	2.8.1	2.9

# IReF

- Integrate, as far as possible, existing ESCB statistical data requirements for banks into a single framework
  - Single comprehensive and harmonized “primary reporting framework” which condenses the reporting of the targeted financial institutions into a unique set of reports, reducing redundancies and overlaps
  - Reporting schedules and processes are also expected to be much simplified, helping to minimise the reporting burden.
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