



ANNUAL DATA COLLECTION: KEY CHANGES

**Communication to
reporting institutions**

October 2022

Q4-2022 ANNUAL COLLECTION: KEY CHANGES

Changes (1/5)

- **Threshold for Relevant Legal Entities (RLEs) in scope**

- One of the criteria to identify RLEs for reporting purposes has been updated: the Total Assets threshold decreases from EUR 10bn to EUR 5bn (see Section 1 of the LDR Guidance¹).

- **New consolidation level**

- The consolidation level (IND, CON, RES, INDPOE, CONPOE) is moving from “taxonomy reporting module” to “identifier”, in line with the application of the [EBA 3.2 Framework](#)². Consequently, the number of reporting modules has been reduced from 12 to 4 (CIR, FMIR, LDR, CIR), and the submission filename will change as indicated below:

Submission filename till last year	New filename
ABC012345678901AT001_AT_RES060003_CIRCON_2021-12-31_20210924000000001.xbrl	ABC012345678901AT001.CON_AT_RES070002_CIR_2022-12-31_20220919000000001.xbrl
ABC012345678901AT001_AT_RES060003_CIRIND_2021-12-31_20210924000000001.xbrl	ABC012345678901AT001.IND_AT_RES070002_CIR_2022-12-31_20220919000000001.xbrl
ABC012345678901AT001_AT_RES060003_FMICON_2021-12-31_20210924000000001.xbrl	ABC012345678901AT001.CON_AT_RES070002_FMIR_2022-12-31_20220919000000001.xbrl
ABC012345678901AT001_AT_RES060003_LDTCON_2021-12-31_20210924000000001.xbrl	ABC012345678901AT001.CON_AT_RES070002_LDR_2022-12-31_20220919000000001.xbrl
ABC012345678901AT001_AT_RES060003_LDTCONPOE_2021-12-31_20210924000000001.xbrl	ABC012345678901AT001.CONPOE_AT_RES070002_LDR_2022-12-31_20220919000000001.xbrl
ABC012345678901AT001_AT_RES060003_LDTINDOTH_2021-12-31_20210924000000001.xbrl	ABC012345678901AT001.INDOTH_AT_RES070002_LDR_2022-12-31_20220919000000001.xbrl
ABC012345678901AT001_AT_RES060003_LDTINDPOE_2021-12-31_20210924000000001.xbrl	ABC012345678901AT001.INDPOE_AT_RES070002_LDR_2022-12-31_20220919000000001.xbrl
ABC012345678901AT001_AT_RES060003_LDTRES_2021-12-31_20210924000000001.xbrl	ABC012345678901AT001.RES_AT_RES070002_LDR_2022-12-31_20220919000000001.xbrl
ABC012345678901FR011_FR_RES060003_CFRCON_2021-12-31_20210924000000001.xbrl	ABC012345678901FR011.CON_FR_RES070002_CFR_2022-12-31_20220919000000001.xbrl
ABC012345678901FR011_FR_RES060003_CFRCONPOE_2021-12-31_20210924000000001.xbrl	ABC012345678901FR011.CONPOE_FR_RES070002_CFR_2022-12-31_20220919000000001.xbrl
ABC012345678901FR011_FR_RES060003_CFRIND_2021-12-31_20210924000000001.xbrl	ABC012345678901FR011.IND_FR_RES070002_CFR_2022-12-31_20220919000000001.xbrl
ABC012345678901FR011_FR_RES060003_CFRRES_2021-12-31_20210924000000001.xbrl	ABC012345678901FR011.RES_FR_RES070002_CFR_2022-12-31_20220919000000001.xbrl

¹ For more information, please refer to: <https://www.srb.europa.eu/en/content/2023-resolution-reporting>

² <https://www.eba.europa.eu/risk-analysis-and-data/reporting-frameworks/reporting-framework-3.2>

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Changes (2/5)

- Change in the filing indicator obligation
- An XBRL report MUST provide a filing indicator for each tab defined in the reporting module. In particular, LDR reporting module has 13 tabs (T 01.00, T 02.00, T 03.01, T 03.02, T 03.03, T 04.00, T 05.01, T 06.01, T 07.00, T 08.00, T 09.00, T 12.00, T 99.00). The XBRL submission for **CON, RES, INDOTH**, in which tabs T04.00, T05.01, T06.01, T07.00, T08.00, T09.00 **are not permitted, must contain a negative filing indicator** for each of these tabs:

Reporting institutions are expected to implement the necessary changes, otherwise the file will be rejected

```
<find:findIndicators>
  <find:filingIndicator contextRef="Context1" find:filed="true">T_01.00</find:filingIndicator>
  <find:filingIndicator contextRef="Context1" find:filed="true">T_02.00</find:filingIndicator>
  <find:filingIndicator contextRef="Context1" find:filed="true">T_03.01</find:filingIndicator>
  <find:filingIndicator contextRef="Context1" find:filed="true">T_03.02</find:filingIndicator>
  <find:filingIndicator contextRef="Context1" find:filed="true">T_03.03</find:filingIndicator>
  <find:filingIndicator contextRef="Context1" find:filed="false">T_04.00</find:filingIndicator>
  <find:filingIndicator contextRef="Context1" find:filed="false">T_05.01</find:filingIndicator>
  <find:filingIndicator contextRef="Context1" find:filed="false">T_06.01</find:filingIndicator>
  <find:filingIndicator contextRef="Context1" find:filed="false">T_07.00</find:filingIndicator>
  <find:filingIndicator contextRef="Context1" find:filed="false">T_08.00</find:filingIndicator>
  <find:filingIndicator contextRef="Context1" find:filed="false">T_09.00</find:filingIndicator>
  <find:filingIndicator contextRef="Context1" find:filed="true">T_12.00</find:filingIndicator>
  <find:filingIndicator contextRef="Context1" find:filed="true">T_99.00</find:filingIndicator>
</find:findIndicators>
```

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Changes (3/5)

- **Greyed-out cells in LDR T 01.00**

- The following cells in the LDR T 01.00 have been greyed-out (= **no values can be reported**), in order to map the SRB T01 to the EBA RESOL Z02:

T 01.00 a	T 01.00 b
r0110 c0092	r0110 c0091
r0161 c0012	r0161 c0011
r0200 c0012, c0092, c0102	r0200 c0011, c0091, c0101

- **Empty string in key column is not allowed**

- In the past a validation rule was checking whether such field was filled in. Now this feature has been added as a core feature of the EBA taxonomies through the new type “notEmptyString”. This is the list of the impacted reports:

LDR:

T 12.00 c0020: Counterparty identifier (preferably LEI)

FMIR:

T 30.00 c0030: User > Entity code

T 30.00 c0070: Provider > FMI > FMI code

T 30.00 c0100: Provider > Intermediary > Intermediary code

T 32.00 c0030: Core business line ID

T 33.00 c0020: Segment (only for CCPs)

CIR:

Z 01.00 c0020: Entity > Code

Z 05.01 c0020: Counterparty > Code

Z 06.00 c0020: Legal entity > Code

Z 07.02 c0040: Legal entity > Code

Z 07.03 c0020: Core business line > Business line ID

Z 07.03 c0050: Legal entity > Entity Code

Z 07.04 c0040: Core business line > Core business line ID

Z 08.00 c0030: Service recipient > Code

Z 08.00 c0050: Service provider > Code

Z 10.01 c0010: Critical Information System > System identification code

Z 10.02 c0010: System identification code

Z 10.02 c0030: Group entity user of the system > Entity code

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Changes (4/5)

- **LDR validation rules**: some rules have been updated/added
 - ⇒ severity changed from Warning to Error
 - i. v7239_s: T 03.01 for all rows, columns (0080;0150;0175;0190) must be ≥ 0
 - ii. v4244_s: T 03.02 for all rows, columns (0070;0090) must be ≥ 0
 - ⇒ rules added in order to map SRB report to EBA RESOL report
 - iii. res_v1067: T 01.00, column 0122 must be larger than or equal to the sum of column 0132 and column 0142
 - iv. res_v1068: T 03.01, column 0050 must be different from T 99.00 row 0020 column 0010
 - v. res_v1075: T 03.02, column 0040 must be different from T 99.00 row 0020 column 0010
- **CFR validation rules**: quantitative and existence checks have been added (moved from L3 to L2)
 - i. res_v1069: In tables T 20.0N a T20.0N w, column 0020, Market share should be more than or equal to 0.0001 and less or equal to 1
 - ii. res_v1070: In table T 20.01, if there is any value reported in columns 0030 or 0040 or 0050, then columns 0020; 0030; 0040; 0050; 0070; 0080; 0090; 0100; 0110; 0120; 0130; 0140; 0150; 0160; 0170 must be reported.
 - iii. res_v1071: In table T 20.02, if there is any value reported in columns 0030 or 0040 or 0050, then columns 0020; 0030; 0040; 0050; 0070; 0080; 0090; 0100; 0110; 0120; 0130; 0140; 0150; 0160; 0170, 0180 must be reported.
 - iv. res_v1072: In table T 20.03, if there is any value reported in columns 0030 or 0040 or 0050, then columns 0020; 0030; 0040; 0050; 0090; 0100; 0110; 0120; 0130; 0140; 0150; 0160; 0170, 0180, 0190, 0200, 0210, 0220 must be reported.
 - v. res_v1073: In table T 20.04, if there is any value reported in columns 0030 or 0040 or 0050, then columns 0020; 0030; 0040; 0050; 0090; 0100; 0110; 0120; 0130; 0140; 0150; 0160; 0170, 0180, 0190, 0200, 0210 must be reported.
 - vi. res_v1074: In table T 20.05, if there is any cell reported in columns 0030 or 0040 or 0050, then columns 0020; 0030; 0040; 0050; 0070; 0080; 0090; 0100; 0110; 0120; 0130; 0140; 0150; 0160; 0170, 0180 must be reported.
- **FMIR label**: update of the label in the picklist T 30.00 – c0050 (eba_x125) from "Cassa di Compensazione e Garanzia (CC&G)" to "Euronext Clearing"
- **EBA filing rules**:
 - The SRB has enforced the filing rules, e.g :
 - String key column MUST not be empty (point iii above)
 - String key column MUST not start or end with whitespaces (space, new line char LF/CR, tab are whitespace)
 - String fact (any cell not a key) MUST not start or end with whitespaces
 - String fact must not be empty string (this does not mean that a String fact cell must always be filled in; this means if the cell has a value, that value must not be an empty string)
 - Report filename must have a valid point in time for creation timestamp, e.g ABC012345678901AT001.CON_AT_RES070002_CIR_2022-12-31_202209190000000001.xbrl

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Changes (5/5)

- **Signature changes:**
 - a. LDR - Pick list updated for column "Reconciliation with aggregated data > Line"
Validation rule v7231_a is used to narrow down allowed values: r0161 allowed, r0160 and r0210 not allowed, unchanged for the others

Impacted cells: T 03.01 c0020, T04.00 c0020, T05.01 c0020, T06.01 c0020, T09.00 c0020
 - b. LDR – metric and pick list changes for column "Currency in which the transaction / contract is denominated"
Previous value: (ei604) Currency in which the transaction / contract is denominated [ei:CU:CU3_3]
Present value: (ei932) Currency in which the transaction / contract is denominated (new) [ei:CU:CU3_4]

Impacted cells:
T 03.01 c0100: Intragroup liabilities > Currency
T 04.00 c0090: Securities issued (Including CET1, AT1 & Tier 2 instruments; excluding intragroup) > Currency
T 05.01 c0060: All deposits (excluding intra-group) > Currency
T 06.01 c0120: Other Financial liabilities (not included in other templates, excluding intragroup) > Currency
T 09.00 c0100: Other Non-Financial liabilities (not included in other tabs, excluding intragroup) > Currency
 - c. CFR – metric fixed for column "Number of transactions", the decimal metric (wrong) has been changed to integer metric (correct)
Previous value: (mi729) Number of transactions.Underwritten transactions [mi]
Present value: (ii930) Number of transactions.Underwritten transactions (integer) [ii]

Impacted cells:
T 20.04a c0100: Part 2: Quantitative data > Number of transactions
T 20.04w c0100: Part 2: Quantitative data > Number of transactions

