27 November 2018

SFRDP taxonomy 3.0.0.1
Hot fix release notes

1. Contents

The SFRDP taxonomy, version 3.0.0.1 is an XBRL instance compatible hot fix of version 3.0.0.0. It must be used for the validation of SFRDP 3.0.0 instance files.

2. Modification vis a vis version 3.0.0.0

An issue with the reference of assertion preconditions and error messages has been identified in the two SFRDP individual modules. In both modules the preconditions and error messages were referencing the files from the consolidated module rather the files from the individual ones. The references in the following four files have been amended:

- www.bankingsupervision.europa.eu\ssm-taxonomy\fr\xbrl\crr\fws\finrep\cir-680-2014-ind-dp\2018-10-15\mod\finrep9_ind_gaap_dp-find-prec.xml

- www.bankingsupervision.europa.eu\ssm-taxonomy\fr\xbrl\crr\fws\finrep\cir-680-2014-ind-dp\2018-10-15\mod\finrep9_ind_gaap_dp.xsd

- www.bankingsupervision.europa.eu\ssm-taxonomy\fr\xbrl\crr\fws\finrep\cir-680-2014-ind-dp\2018-10-15\mod\finrep9_ind_ifrs_dp-find-prec.xml

- www.bankingsupervision.europa.eu\ssm-taxonomy\fr\xbrl\crr\fws\finrep\cir-680-2014-ind-dp\2018-10-15\mod\finrep9_ind_ifrs_dp.xsd

No other changes have been made to the taxonomy.

3. Fix description

For assertions in the SFRDP 3.0.0.0 individual modules, for instance assertion 3909, the following situation in FINREP_IND_DP was occurring: the assertion set referred to rule **/cir-680-2014-ind/2018-03-31/val/vr-v3909_s.xml** but the assertion precondition and the labels referred to rule **/cir-680-2014/2018-03-31/val/vr-v3909_s.xml**: as is shown below.

Incorrect Link

Find '3909' in 'www.bankingsupervision.europa.eu\ssm-taxonomy\fr\xbrl\crr\fws\finrep\cir-680-2014-ind-dp\2018-10-15\mod\finrep9_ind_gaap_dp-find-prec.xml':

```
<link:loc xlink:type="locator" xlink:href="http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/finrep/cir-680-2014/2018-03-31/val/vr-v3909_s.xml#eba_v3909_s" xlink:label="loc_eba_v3909_s" />
<gen:arc xlink:type="arc" xlink:arcrole="http://xbrl.org/arcrole/2008/variable-set-precondition" xlink:from="loc_eba_v3909_s" xlink:to="findPrec_15" />
```

Incorrect Link

Find '3909' in 'www.bankingsupervision.europa.eu\ssm-taxonomy\fr\xbrl\crr\fws\finrep\cir-680-2014-ind-dp\2018-10-15\mod\finrep9_ind_gaap_dp.xsd':

```
<link:linkbaseRef xlink:href="http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/finrep/cir-680-2014/2018-03-31/val/vr-v3909_s-lab-en.xml" xlink:type="simple" xlink:arcrole="http://www.w3.org/1999/xlink/properties/linkbase" />
<link:linkbaseRef xlink:href="http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/finrep/cir-680-2014/2018-03-31/val/vr-v3909_s-err-en.xml" xlink:type="simple" xlink:arcrole="http://www.w3.org/1999/xlink/properties/linkbase" />
```

Correct Link

Find '3909' in 'www.bankingsupervision.europa.eu\ssm-taxonomy\fr\xbrl\crr\fws\finrep\cir-680-2014-ind-dp\2018-10-15\val\aset-f_04.07.xml':

```
<link:loc xlink:type="locator" xlink:href="http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/finrep/cir-680-2014-ind/2018-03-31/val/vr-v3909_s.xml#eba_v3909_s" xlink:label="loc_eba_v3909_s" />
<gen:arc xlink:type="arc" xlink:arcrole="http://xbrl.org/arcrole/2008/assertion-set" xlink:from="assertionSet" xlink:to="loc_eba_v3909_s" />
```

The assertion preconditions and error messages in the modified files have now been fixed to correctly point to the /cir-680-2014-ind/ folder.

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4.   Contents

The SFRDP taxonomy 3.0.0.0 may be used for the collection of data in accordance with the "supervisory financial reporting data points" (SFRDP) requirements set up in Regulation of the European Central Bank amending Regulation (EU) 2015/534 on reporting of supervisory financial information (ECB/2017/25) and as of reference date 31/12/2018.

5.   General design

The SFRDP XBRL taxonomy is an extension of the FINREP (FINREP 9) EBA ITS XBRL taxonomy included in the EBA 2.8 framework release. It references the applicable tables of the EBA taxonomy, but limits their scope to the cells identified in the ECB Regulation. The abbreviation codes and filing indicator codes for these tables include the "_dp" suffix (e.g. "F_01.01_dp"), while, when relevant, the labels of concepts have the words "(Data Points)" added to their labels (e.g. "Balance Sheet Statement [Statement of Financial Position]: Assets (Data Points)").

Similarly to the EBA XBRL taxonomies, individual and consolidated modules are defined in this taxonomy package. The ECB SFRDP XBRL taxonomy 3.0.0.0 contains three modules as presented below:

FINREP_2.8-DP	FINREP9_Con_GAAP_DP	Finrep Reporting Data Points (IFRS9), Consolidated National GAAP	Consolidated
FINREP_2.8-Ind-DP	FINREP9_Ind_GAAP_DP	Finrep Reporting Data Points (IFRS9), Individual National GAAP	Individual
FINREP_2.8-Ind-DP	FINREP9_Ind_IFRS_DP	Finrep Reporting Data Points (IFRS9), Individual IFRS	Individual

6.   Taxonomy validation rules

The applicable validation rules from the referenced EBA XBRL taxonomy have been replicated in the SFRDP taxonomy and the suffix "_dp_xx" has been added to their codes. Their scope has been appropriately limited and the text of their error messages has been updated to correctly refer to the SFRDP tables. In addition, all applicable cross-table (i.e. between original FINREP tables and the SFRDP tables) validation rules have been created and included in the taxonomy. Appropriate assertion set files and filing indicator preconditions have been added to the modules.

For example, rule v1306_m is defined in the EBA FINREP taxonomy as follows: {F 08.02, r030,c010} <= {F 01.02, r070,c010}. In the case of the SFRDP taxonomy it is defined as:

-        v1306_m_dp _1: {F 08.02_dp, r030,c010} <= {F 01.02_dp, r070,c010},

-        v1306_m_dp _2: {F 08.02_dp, r030,c010} <= {F 01.02, r070,c010},

-         v1306_m_dp _3: {F 08.02, r030,c010} <= {F 01.02_dp, r070,c010}.