



User Guide for Ex-ante Contributions Reporting

VERSION 1.4

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Date	Version	Changes
04/10/2022	V1	Creation of the document
18/10/2022	V1.1	Adding new sections: - Glossary - Questions & Answers
12/10/2023	V1.2	Change of the document structure Adding concepts: - Restatements for the 2023 cycle - Option to submit a file through eDesk - All details on S3 submission protocol are now available in a new separated dedicated user guide
30/09/2024	V1.3	Introducing EACIND 2025 cycle
30/09/2025	V1.4	Introducing EACIND 2026 cycle New eDesk application

User Guide for Ex-ante Contributions Reporting

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User Guide for Ex-ante Contributions Reporting

1. Glossary

Notion	Definition
S3	S3 – or “simple storage service” – is the object storage protocol (through a web service interface) used by the CSSF for the file exchange. In this context, S3 simply refers to the protocol for managing object storage and does not rely on any services provided by commercial cloud providers.
eDesk	The CSSF platform which allows professionals to carry out a range of procedures online.
EACIND	Ex-ante Contributions Reporting
EACRST	Restatement
SRB	Single Resolution Board
SRF	Single Resolution Fund
EBA	European Bank Authority
XBRL-XML	<i>eXtensible Business Reporting Language</i> The SRB requires this format for the Ex-ante contributions reporting from cycle 2023 onwards.

2. Introduction

Every year, pursuant to Article 70(2) of Regulation (EU) No 806/2014, the Single Resolution Board ("SRB") collects data to determine the annual ex-ante contributions to be raised from the institutions within its scope.

Objectives of this document

This document is a guide that explains to the entities concerned the technical procedure to report ex-ante contributions to the CSSF under Circular CSSF-CODERES 25/21. Please note that the portal will open on 1 November 2025. The report should be submitted by 16 January 2026.

3. Reporting format

3.1 Data collection high-level process

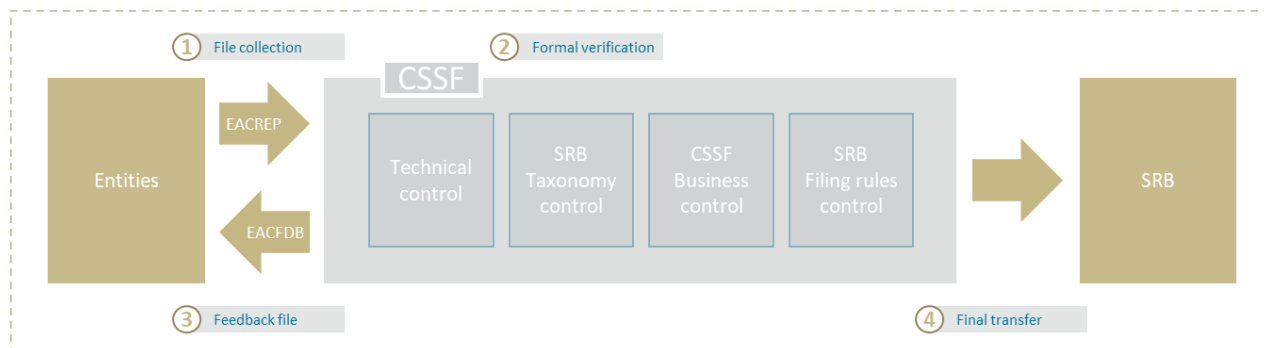
Data collection concerns both ex-ante contributions ("EACIND") and restatement reportings of previous collection cycle ("EACRST") that have to be transmitted in XBRL format.

Two distinct channels are available:

- eDesk online portal - <https://edesk.apps.cssf.lu/>
- S3 system¹ - <https://www.cssf.lu/en/methods-of-transmitting-reports-via-api/>

The process for submitting a XBRL-XML EACIND reporting is the following:

1. File collection
2. Formal verification of the uploaded file
3. Feedback sending (positive or negative)
4. Final transfer to the SRB



3.2 XBRL general requirements

Data points covered by EU Regulations shall be reported in the XBRL-XML (eXtensible Business Reporting Language) format.

¹ Note that S3 simply refers to the protocol for managing object storage and not to any service provided by commercial cloud providers.

The XBRL taxonomies to be used for reporting purposes are published annually by the SRB at the following address: [Annual SRF levies \(ex-ante contributions\) | Single Resolution Board \(europa.eu\)](#)

The taxonomy definition to be followed is given here:

Cycle	Owner	Version	Applicability	Status	URL	Expected SchemaRef
2026	SRB	11.0.1	Ex-ante contributions reporting for 2026 cycle	Final	https://www.srb.europa.eu/system/files/media/document/srf-eac_11.0.1_taxonomy_package.zip	<link:schemaRef xlink:type="simple" xlink:href="http://www.srb.europa.eu/eu/fr/xbrl/fws/srf/eu-2015-63/2025-06-03/mod/eac-ind.xsd"/>
2025	SRB	10.0.1	Ex-ante contributions reporting for 2025 cycle	Final	https://www.srb.europa.eu/system/files/media/document/srf-eac_10.0.1_taxonomy_package_0.zip	<link:schemaRef xlink:type="simple" xlink:href="http://www.srb.europa.eu/eu/fr/xbrl/fws/srf/eu-2015-63/2024-06-03/mod/eac-ind.xsd"/>
2024	SRB	9.1.0	Restatements for 2024 cycle	Final	https://www.srb.europa.eu/system/files/media/document/srf-eac_9.1.0_Package_20231003.zip	<link:schemaRef xlink:type="simple" xlink:href="http://www.srb.europa.eu/eu/fr/xbrl/fws/srf/eu-2015-63/2023-06-13/mod/eac-ind.xsd"/>
2023	SRB	8.0.2	Restatement reporting for 2023 cycle	Final	https://www.srb.europa.eu/system/files/media/document/srf-eac_8.0.2_package.zip	<link:schemaRef xlink:type="simple" xlink:href="http://www.srb.europa.eu/eu/fr/xbrl/fws/srf/eu-2015-63/2022-04-23/mod/eac-ind.xsd"/>

All XBRL instances to be sent to the CSSF must be fully compliant with the XBRL format defined by the SRB and must be transmitted via a compressed .zip format containing one single .xbrl file.

3.3 Naming convention

The mandatory file naming convention for .zip files is specified below regardless of the chosen submission option (eDesk or S3).

Format: TYRDIR-ENNNNNNNN-YYYY-MM-TTTTTT-C-D.ext

Code	Meaning	Structure	Authorised value
TYR	Reporting type	Char(3)	'EAC' (constant)
DIR	Direction	Char(3)	'REP' (constant) <i>File sent to the CSSF</i>
-	Separator	Char(1)	'-' (constant)
E	Reporting entity	Char(1)	'B' (constant)
NNNNNNNN	Identification number	Number(8)	00000001...99999999
-	Separator	Char(1)	'-' (constant)
YYYY	Year	Number(4)	Superior or equal to '2023'
-	Separator	Char(1)	'-' (constant)
MM	Month	Number(2)	'01' (constant)
-	Separator	Char(1)	'-' (constant)
TTTTTT	Table	Char(6)	'EACIND' (ex-ante contributions reporting) or 'EACRST' (restatement)
-	Separator	Char(1)	'-' (constant)
C	Accounting version	Char(1)	'L' where Luxembourg entity is the only one to be considered or 'N' where the Luxembourg entity and its branches are considered
-	Separator	Char(1)	'-' (constant)
D	Final version	Char(1)	'N' (constant): non-definitive version
.ext	Extension	Char(5)	.zip (constant)

The same naming convention will apply for the XBRL report included in the zip file, but with .xbrl as extension: TYRDIR-ENNNNNNNN-YYYY-MM-TTTTTT-C-D.xbrl

Examples:

	.ZIP	Instances
Ex-ante contributions	EACREP-B00000XXX-2026-01-EACIND-L-N. zip	EACREP-B00000XXX-2026-01-EACIND-L-N. xbrl
Restatement	EACREP-B00000XXX-2025-01-EACRST-L-N. zip	EACREP-B00000XXX-2025-01-EACRST-L-N. xbrl

4. Submission options

4.1 Report submission via eDesk portal

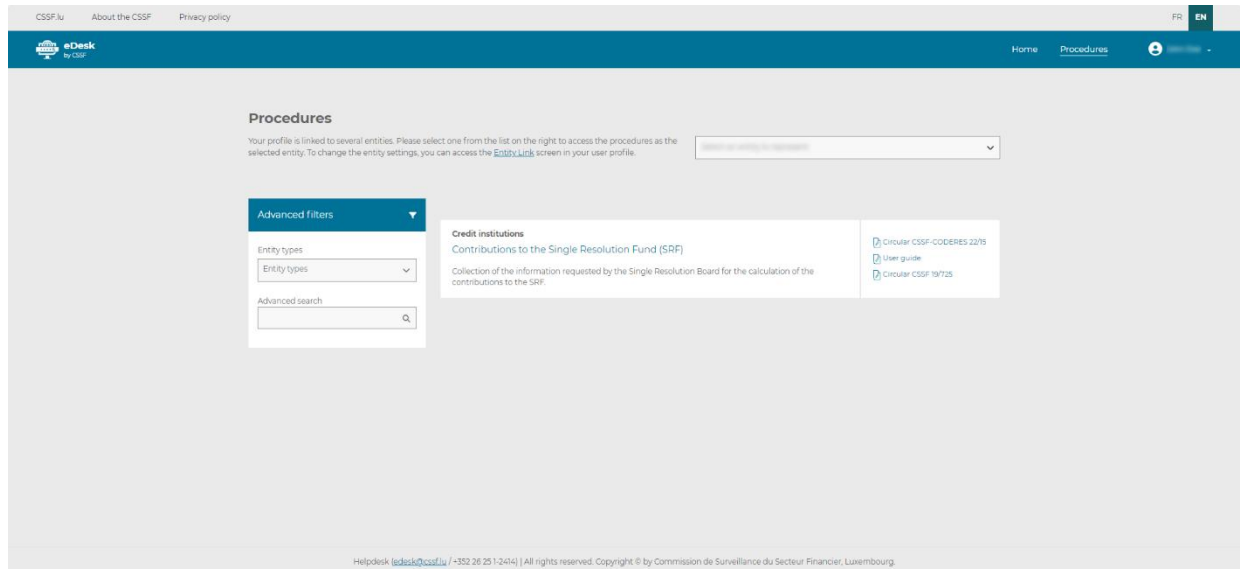
4.1.1 Authentication

The access to the eDesk portal is made through a secured connection module after being authenticated. The prerequisites enabling connection to eDesk (activation of an entity link, validation of the needed roles by an advanced user, etc.) are detailed in the dedicated user guide which is available on the eDesk portal home page (<https://edesk.apps.cssf.lu/>).

Should you have any question regarding eDesk, feel free to contact our eDesk support team at the following email edesk@cssf.lu

4.1.2 Access to procedure

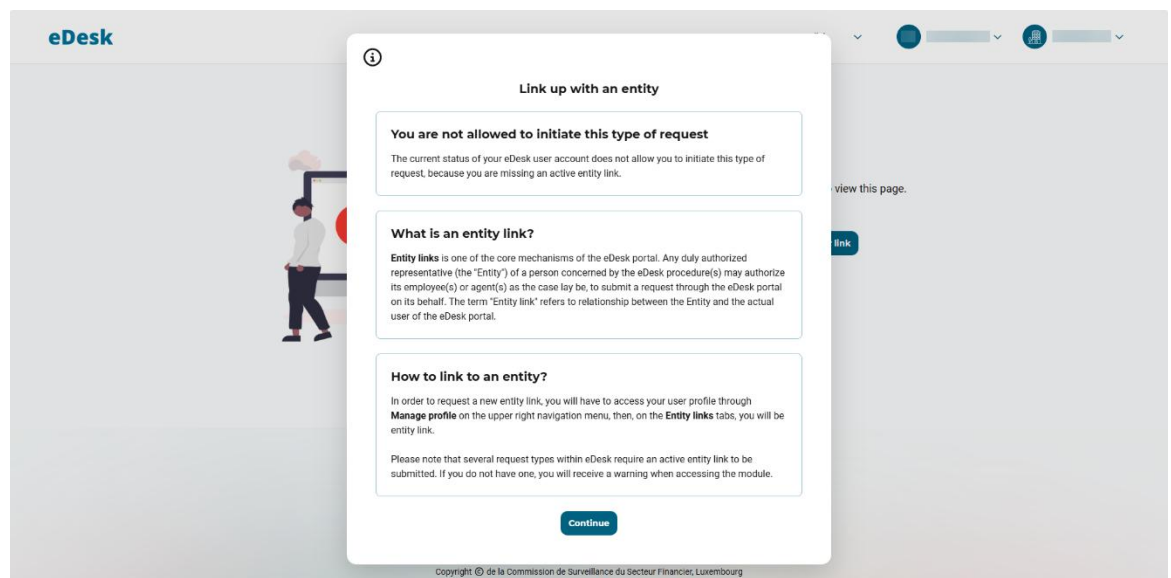
Once logged into eDesk, the "Contributions to the Single Resolution Fund (SRF)" procedure is available through the eDesk portal in the "Procedures" menu.



The “Contributions to the Single Resolution Fund (SRF)” procedure is accessible to anyone who has a valid “Entity link” granted by its entity’s “Advanced user” in eDesk.

All relevant information on how to request an entity link is available in the “eDesk - Authentication - User Guide” which is available on the eDesk portal home page (<https://edesk.apps.cssf.lu/>).

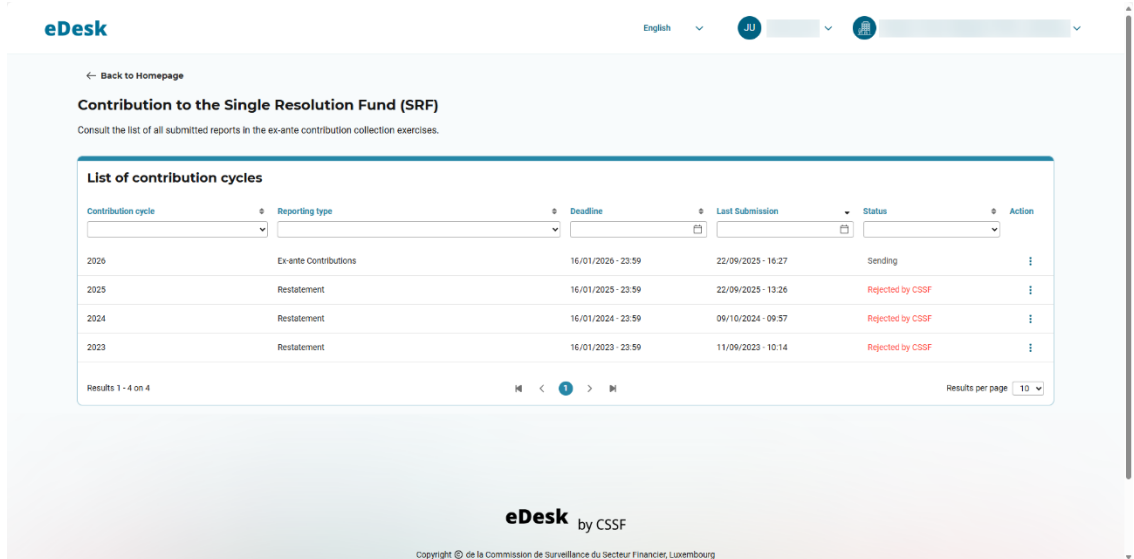
The screen below appears when a user is not linked to the relevant entity.



4.1.3 Dashboard details

As soon as a user gets the required access, the dashboard below is displayed and the previous screen disappears.

The table contains the following information.



eDesk by CSSF

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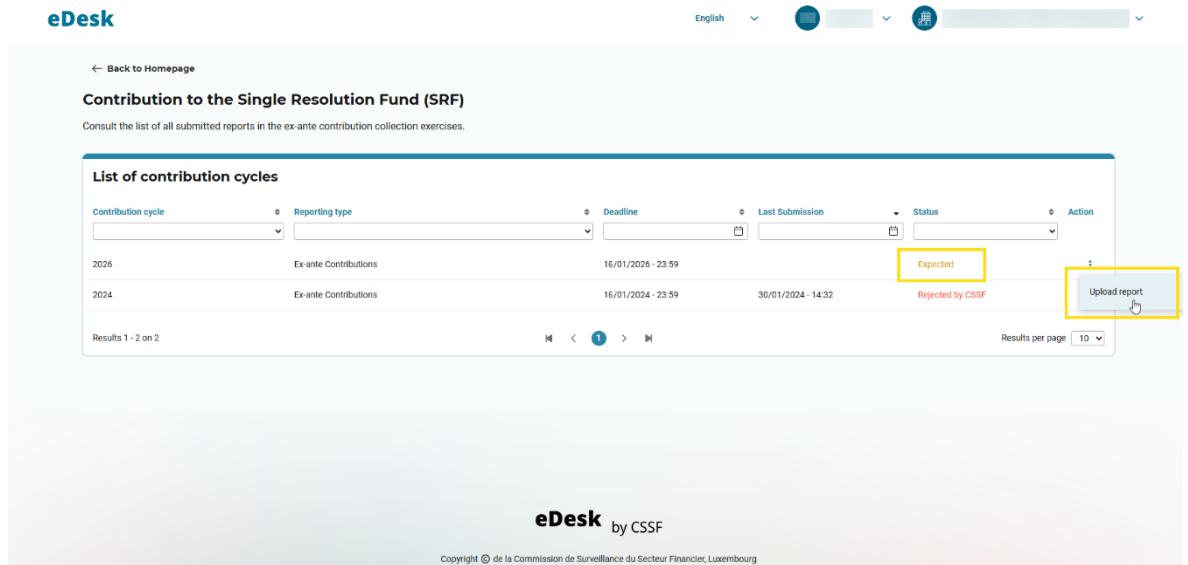
Element	Meaning	Possible values
Contribution cycle	Year of the contribution cycle concerned	2026
Reporting type	Expected reporting type	"Ex-ante contributions" or "Restatement"
Deadline	Expected deadline for institutions	16/01/2026
Last submission	Last submission date	01/11/2025 – 16/01/2026
CSSF feedback status	Transmission status of the file	"Expected" or "Sending" or "Warning detected" or "Submitted to CSSF/SRB" or "Rejected by CSSF" or "Corrections expected"
Action	Option to view details or upload a new report	-

Each row concerns a contribution cycle year. For one specific year, all the submitted report versions can be consulted in the detail screen.

4.1.4 File upload

To upload a reporting file, there are two possibilities:

- For **expected reports** (each new contribution cycle), click on the "Upload" action and then select a ZIP file to transmit to the CSSF.



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Contribution to the Single Resolution Fund (SRF)

Consult the list of all submitted reports in the ex-ante contribution collection exercises.

Contribution cycle	Reporting type	Deadline	Last Submission	Status	Action
2026	Ex-ante Contributions	16/01/2026 - 23:59		Expected	
2024	Ex-ante Contributions	16/01/2024 - 23:59	30/01/2024 - 14:32	Rejected by CSSF	Upload report

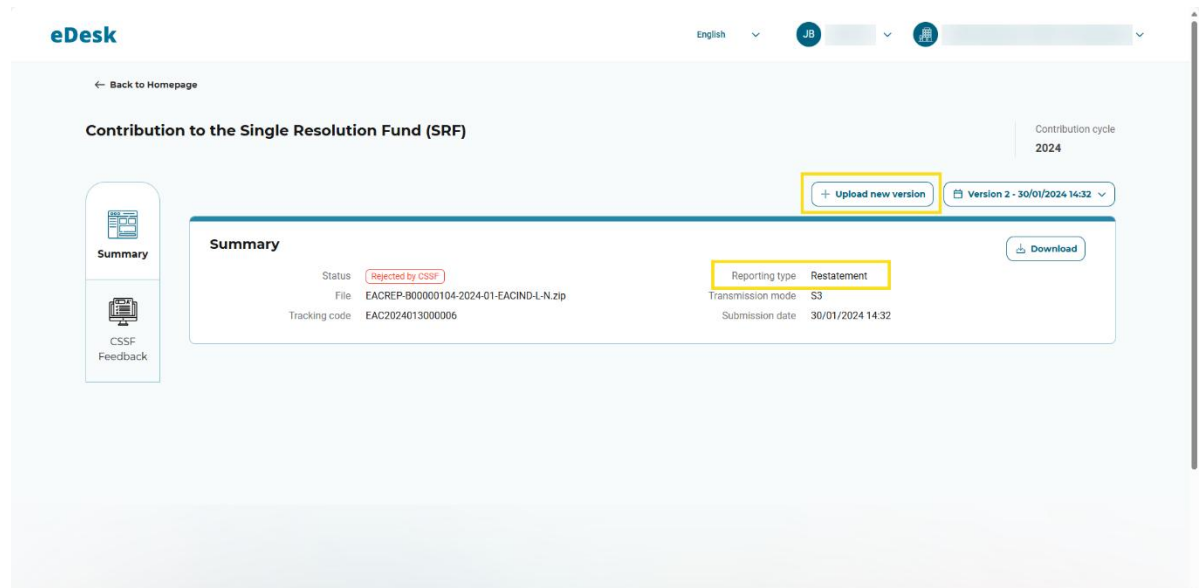
Results 1 - 2 on 2

eDesk by CSSF

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- For **restatements**, consult the detail of a contribution year and upload a new reporting version.

The naming convention to be used is mentioned in every upload page.



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Contribution to the Single Resolution Fund (SRF)

Contribution cycle 2024

+ Upload new version

Version 2 - 30/01/2024 14:32

Download

Summary

Status: Rejected by CSSF

File: EACREP-800000104-2024-01-EACIND-L-N.zip

Tracking code: EAC2024013000006

Reporting type: Restatement

Transmission mode: S3

Submission date: 30/01/2024 14:32

In eDesk, the intermediate status "Sending" indicates that transmission is in progress and that the validation rules are being applied.

If an upload is successful, the status of the file will be "Submitted to CSSF" or "Warning detected". If an upload is unsuccessful (CSSF feedback status = "Rejected by CSSF"), the file is not transmitted, and the user is prompted to repeat the upload after having consulted the feedback file.

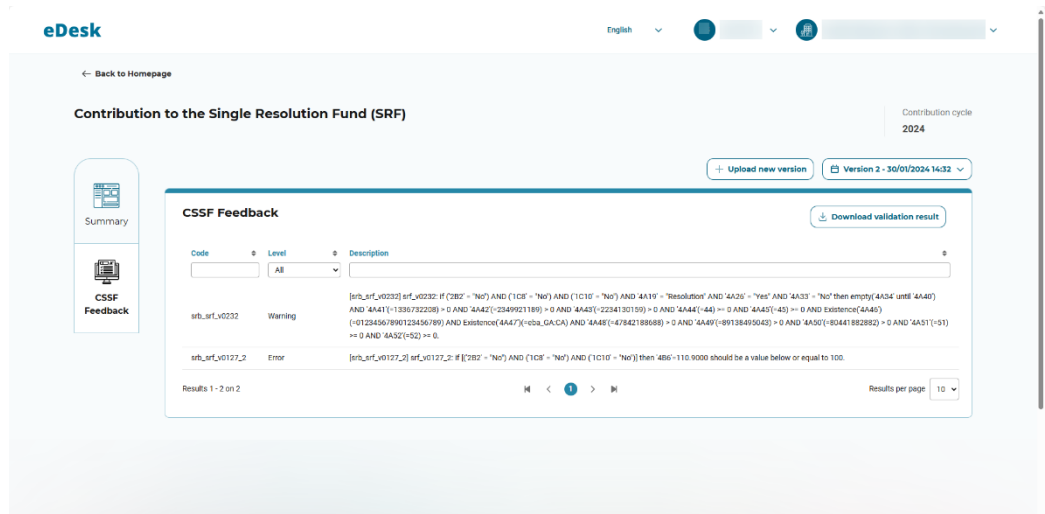
All the submitted versions for a contribution cycle are available through the versioning functionality in the detail screen.

4.1.5 Viewing and downloading feedback

The dashboard provides access to detailed feedback. CSSF feedback: generated right after uploading a report.

Feedback is either readable in the overview table or can be downloaded as a .CSV file.

The print screen below presents the "CSSF feedback" level.



The screenshot displays the 'eDesk' interface for 'Contribution to the Single Resolution Fund (SRF)'. The 'CSSF Feedback' section is active, showing a table with the following data:

Code	Level	Description
srfs_srf_v0232	Warning	[srfs_srf_v0232] srfs_v0232: If (282 = 'No') AND (101 = 'No') AND (1010 = 'No') AND (4A19 = 'Resolution') AND (4A26 = 'Yes') AND (4A33 = 'No') then empty(4A34 until 4A40) AND (4A41 (-1330/722208) > 0 AND (4A42 (-234992189) > 0 AND (4A43 (-2234130159) > 0 AND (4A44 (-44) > 0 AND (4A45 (-43) > 0 AND Existence(4A45) (-01234567890123456789) AND Existence(4A47) (-vba_GA_Ca) AND (4A48 (-47842188688) > 0 AND (4A49 (-89138495043) > 0 AND (4A50 (-8048182892) > 0 AND (4A51 (-51) > 0 AND (4A52 (-52) > 0.
srfs_srf_v0127_2	Error	[srfs_srf_v0127_2] srfs_v0127_2: If (282 = 'No') AND (101 = 'No') AND (1010 = 'No') then 486-110.0000 should be a value below or equal to 100.

Results 1 - 2 on 2. Results per page: 10.

Section 6 presents all the details about feedback.

4.2 Submission via S3 protocol

Please refer to the S3 User Guide "Methods of transmitting reports via S3 Application Programming Interface - Technical guidance - Version 1.0" available here:

<https://www.cssf.lu/en/methods-of-transmitting-reports-via-api/>

As soon as the S3 technical checks have been met, data submitted through S3 will be displayed in the eDesk portal.

5. Consistency verification rules

The CSSF will proceed to evaluate the submitted ZIP file which entails a series of formal verifications in order to ensure its compliance.

An indicative table of the rules to which a notification file may be subject is available in Annex 1: Formal verification rules.

The following controls are made:

- Technical control (nomenclature check, file validity)
- SRB Taxonomy control (validation rules and other taxonomy checks)
- CSSF Business control (coherence check with the former data reported to the CSSF)
- SRB Filing rules control (see more details in Annex 2: SRB filing rules)

6. Feedback file

It is up to the submitter to monitor transmission correctness.

A feedback file in CSV format is systematically generated for each file transmitted and made available in the "feedback" folder (in case of a submission via S3 protocol) or is downloadable via the "Download" button (in case of a submission via eDesk portal).

Please ensure that you have the feedback file of the last file sent before submitting a new file. Feedback generation could take some time. If no feedback is received within a working day, please contact our dedicated support team (eacind@cssf.lu).

6.1 Naming convention

Format: EACFDB_SourceFileName_TrackingCode_UpIStatus.csv

Code	Meaning	Structure	Authorised value
TYR	Reporting type	Char(3)	'EAC' (constant)

DIR	Direction	Char(3)	'FDB' (constant)
—	Separator	Char(1)	'_' (constant)
SourceFileName	Reporting entity	Char(N)	Submitted file name - Refer to the submitted ZIP File name structure
—	Separator	Char(1)	'_' (constant)
TrackingCode	Unique identifier	Char(14)	UID created by the CSSF system after file submission YYYYMMDDXXXXXX where: <ul style="list-style-type: none"> • YYYYMMDD: year, month and day of submission • XXXXXX: daily increment
—	Separator	Char(1)	'_' (constant)
UplStatus	Upload status	Char(8)	Several possible values: <ul style="list-style-type: none"> • Rejected by CSSF • Warning detected • Submitted to CSSF
.ext	Extension	Char(5)	.csv (constant)

6.2 Report upload status

The file submitted might be either accepted by the CSSF or rejected.

All files that are submitted through S3 can be viewed in eDesk. However, files submitted via eDesk are not accessible in S3.

6.2.1 Upload status equal to 'Rejected by CSSF'

An upload status equal to 'Rejected by CSSF' means that at least one of the formal verification rules flagged as "Blocking" has not been met.

“Blocking” elements are flagged with an “Error level” equal to “ERROR” in the feedback file.

The feedback file provides further details.

The next step is to correct the file concerned and to upload a new one.

Example: EACFDB_EACREP-B00000XXX-2026-01-EACIND-L-N.zip_EAC20261512000001_Invalid.csv

6.2.2 Upload status equal to ‘Submitted to CSSF’ or ‘Warning detected’

An upload status equal to “Submitted to CSSF” or “Warning detected” means that the file has been successfully transmitted to the CSSF.

However, non-blocking errors might arise in the feedback file. When the feedback status is ‘Warning detected’, non-blocking elements are flagged with an “Error level” equal to “WARNING” in the feedback file.

The following message is available in the top row of the feedback file received after the submission of a valid file: “Your file has been successfully transmitted to the CSSF.”

Example: EACFDB_EACREP-B00000XXX-2026-01-EACIND-L-N.zip_EAC20261512000001_Uploaded.csv

7. Transfer to the SRB

The CSSF is in charge of collecting the reporting files and uploading them to the SRB portal. A valid file is thus expected at the identified deadline.

When the report is transmitted to the SRB by a CSSF agent, the status changes to ‘Submitted to SRB’. This means that the report has been successfully transmitted to the SRB and is under review.

If the report sent to the SRB raises questions on their part, a CSSF agent changes the status of the report to ‘Correction expected’. The next step is to correct the file concerned and to upload a new one.

8. Reporting entities obligations

8.1 Data quality

Entities are strongly advised to review and validate their ZIP file and its XBRL file before any submission.

Files must be validated against the XBRL schema provided by the SRB.

8.2 Review the feedback files and correct the rejected reports

Entities must ensure that all feedback files are properly analysed and that any rejected reports are corrected and resubmitted.

9. Contact information

In case of questions, please contact eacind@cssf.lu

10. Annexes

Annex 1: Formal verification rules

Controls at file uploading prevent undesirable documents from being transferred to SRB for various reasons:

Error Code	Explanation	Error level
EAC001	The file name does not respect the expected naming convention.	ERROR
EAC002	The file does not respect the authorised limit size.	ERROR
EAC003	The entity code mentioned in the filename does not match the entity of the connected user.	ERROR
EAC005	The reporting type does not correspond to the expected value 'EACIND'.	ERROR
EAC006	The accounting version does not correspond to the expected values 'L' or 'N'	ERROR
EAC007	An invalid file has been uploaded.	ERROR
EAC008	The uploaded ZIP file must contain one single XBRL file.	ERROR
EAC009	The decompressed file exceeds the authorised limit size.	ERROR
EAC010	The XBRL file name does not match the ZIP file name.	ERROR
EAC011	The CSSF is not expecting any Ex-ante contributions reporting at the moment.	ERROR
EAC012	The reporting type ("EACIND") does not correspond to the expected reporting date.	ERROR
EAC013	The reporting type ("EACRST") does not correspond to the expected reporting date.	ERROR
EAC014	The CSSF is not expecting any Ex-ante contributions reporting at the moment for your entity. Please contact eacind@cssf.lu if you need help.	ERROR

CSSF_1	SchemaRef is not compatible with Reporting Type and Reporting Period.	ERROR
CSSF_2	The reporting period stated in the report does not correspond to the one in the filename.	ERROR
Srf_vXXXX	Validation rules included in the SRB taxonomy	ERROR or WARNING
SRB.x.x	Filing rules communicated by the SRB	ERROR or WARNING

Annex 2: SRB filing rules

Regarding the **SRB filing rules**, the taxonomy definition to be followed is given here:

Cycle	Owner	Version	Applicability	Status	URL
2026	SRB	SRB amendment to the EBA XBRL filing rules version 5.6 of 27 May 2025	From 2025-06 until the official applicability of the following version	Final	EBA filing rules : EBA Filing Rules 5.6 (Europa.eu) SRB filing rules that amend SRB filing rules: SRF XBRL Filing Rules 2026 cycle
2025	SRB	SRB amendment to the EBA XBRL filing rules version 5.4 of 01 July 2024	From 2024-08 until the official applicability of the following version	Final	EBA filing rules : EBA Filing Rules 5.4 (Europa.eu) SRB filing rules that amend SRB filing rules: SRF XBRL Filing Rules 2025 cycle
2024	SRB	SRB amendment to the EBA XBRL filing rules version 5.2 of 01 August 2022	From 2023-07 until the official applicability of the following version	Final	EBA filing rules : EBA Filing Rules 5.2 (Europa.eu) SRB filing rules that amend SRB filing rules: SRF XBRL Filing Rules 2024 cycle
2023	SRB	SRB amendment to the EBA XBRL filing rules version 5.1 of 13 October 2021	From 2022-07 until the official applicability of the following version	Final	EBA filing rules: EBA Filing Rules 5.1 (europa.eu) SRB filing rules that amend SRB filing rules: SRF XBRL Filing Rules 2023 cycle

Some of the rules are marked "MUST", others are marked "SHOULD".

CSSF will usually not generate errors for the "SHOULD" rules.



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