cssf

Commission de Surveillance
du Secteur Financier

User Guide for Ex-ante Contributions Reporting

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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

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 plateform 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	*eXtensible Business Reporting Language* The SRB requires this format for the Ex-ante contributions reporting from cycle 2023 onwards.

2. Introduction

Each year, pursuant to Article 70(2) of the 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 concerned entities how the ex-ante contributions have to be technically reported to the CSSF to comply with the circular CODERES 23/17.

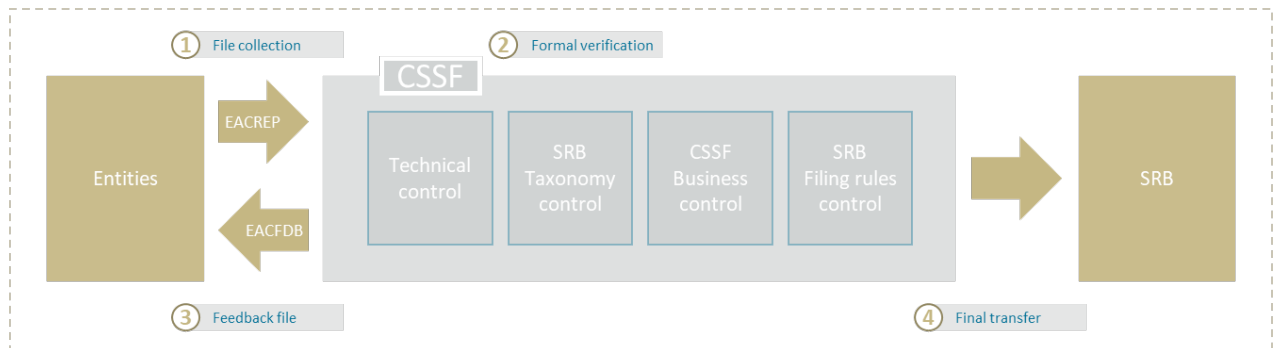# 3. Reporting format

3.1 Data collection high-level process

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

Two distinct channels are at disposal:

- eDesk online portal - https://edesk.apps.cssf.lu/
- S3 system[1] - 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.

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[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 annually published 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
2024	SRB	9.1.0	Ex-ante contributions reporting 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 have to 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 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) *File sent to the CSSF*
-	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-2024-01-EACIND-L-N**.zip**	EACREP-B00000XXX-2024-01-EACIND-L-N**.xbrl**
Restatement	EACREP-B00000XXX-2023-01-EACRST-L-N**.zip**	EACREP-B00000XXX-2023-01-EACRST-L-N**.xbrl**

4. Submission options

4.1 Report submission via eDesk portal

4.1.1 Authentication

The access to eDesk portal is made through a secured connection module after being authenticated with a Luxtrust certificate.

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 "eDesk - Authentication - User Guide" which is available on the eDesk portal home page (https://edesk.apps.cssf.lu/).

May you have any question regarding eDesk, feel free to contact our eDesk support team to 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.
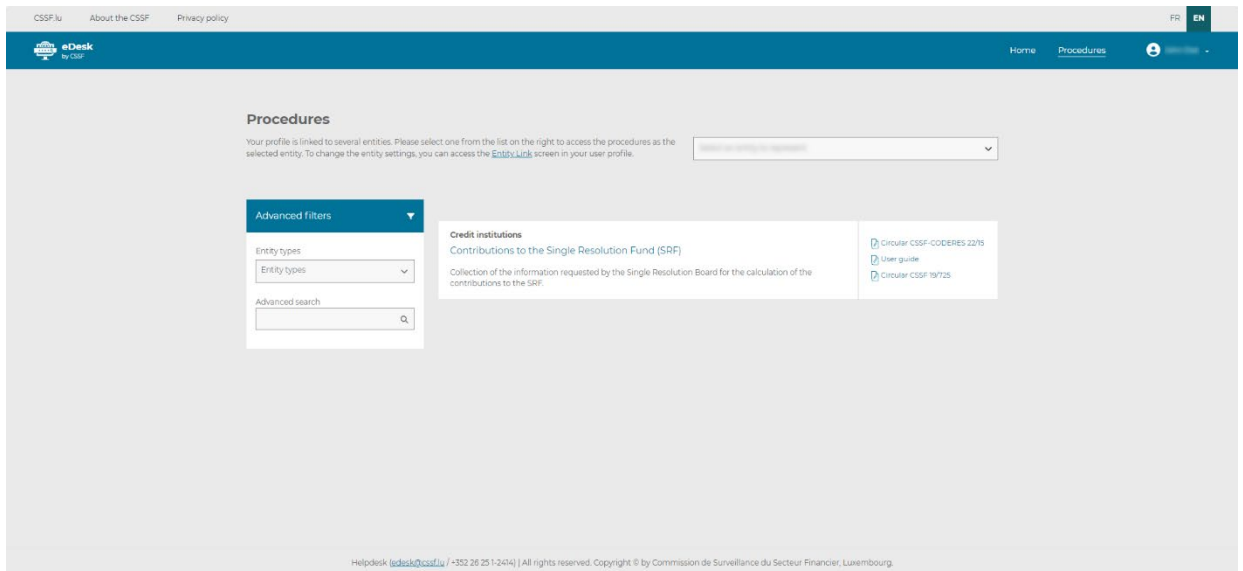
The "Contributions to the Single Resolution Fund (SRF)" procedure is accessible to anyone who has a valid "Entity link" granted by its entity's "Advanced user" in eDesk. It is therefore up to the entity to ensure it is part of the scope of the current data collection.

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 as a user is not linked to the relevant entity.
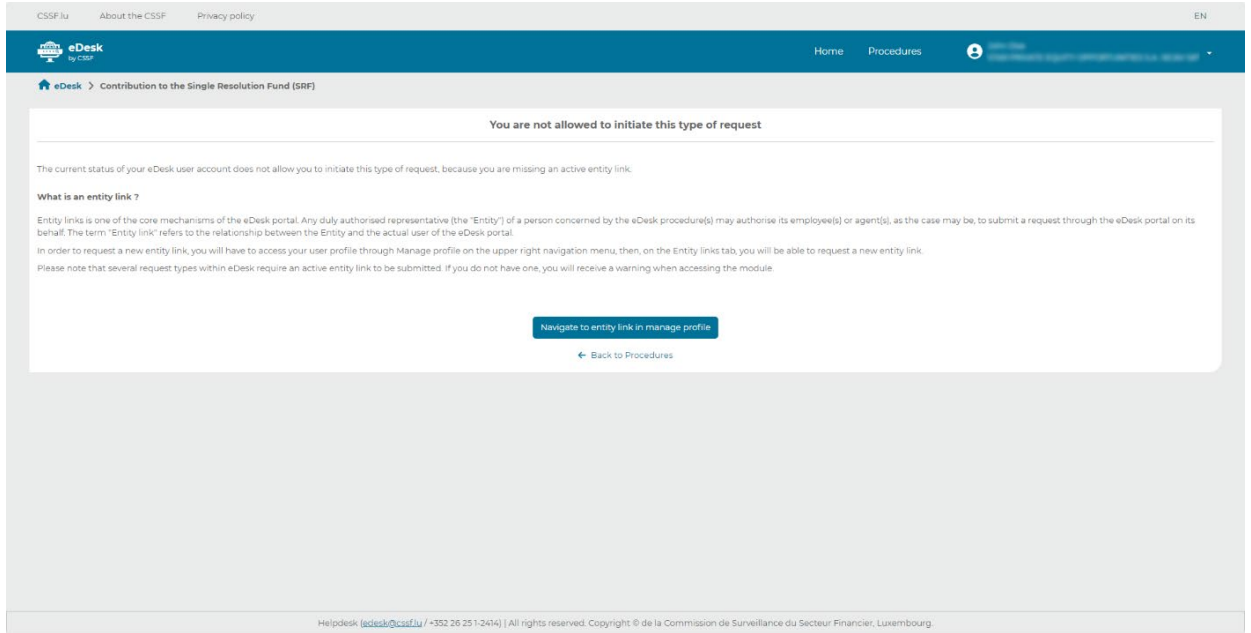
4.1.3 Dashboard details

As soon as a user gets the required access, the dashboard is displayed (see the following below) and the previous screen is not appearing anymore.

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Unrestricted
Version: 1.2
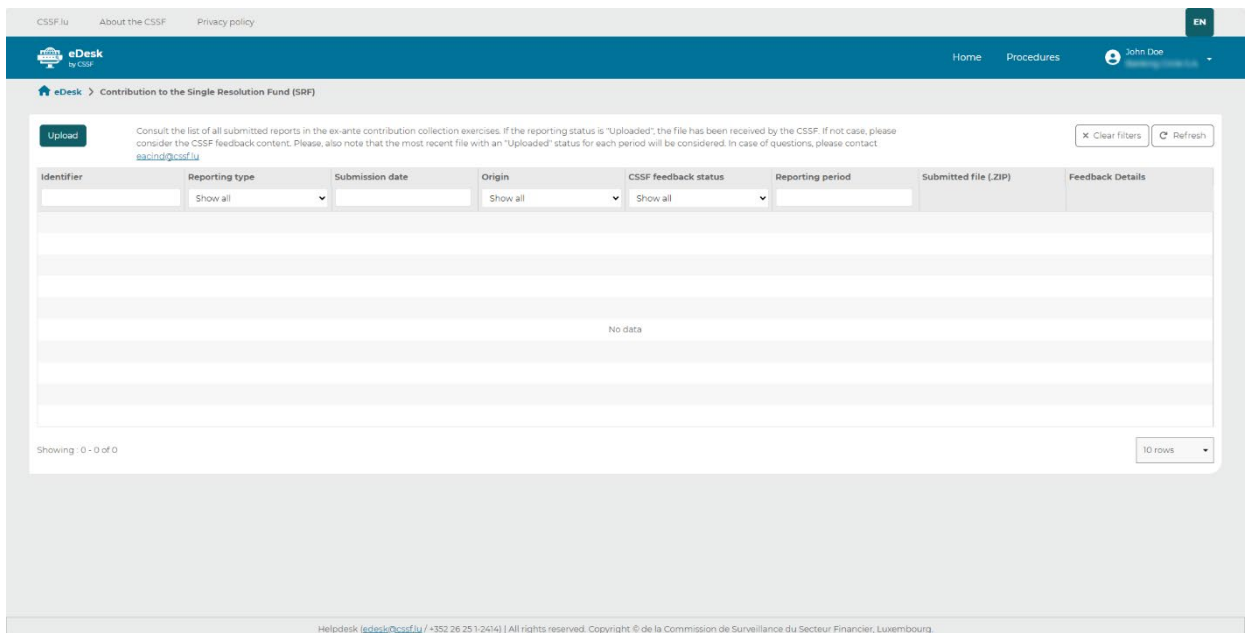
The table contains the following information.

Element	Meaning	Possible values
Identifier	The tracking code created by the CSSF after a file submission	EAC2023110100002
Reporting type	The expected reporting type	"Ex-ante contributions" or "Restatement"
Submission Date	Date of the file submission	01/11/2023
Origin	Transmission channel that has been used to the file submission	"S3" or "eDesk"
CSSF feedback status	Transmission status of the file	"Sending" or "Invalid" or "Uploaded"
Reporting period	Reference cycle corresponding to the submitted file	2024-01
Submitted file (.ZIP)	Download link to obtain the uploaded package	⤓
Feedback details	Option to view details	🔍

For each file uploaded to eDesk or via S3, a new row is added to the table. The information is automatically filled in using the name of the submitted file and the information it contains.

4.1.4   File upload

To upload a reporting file, click on the "Upload" button and then select a ZIP file to transmit to the CSSF.
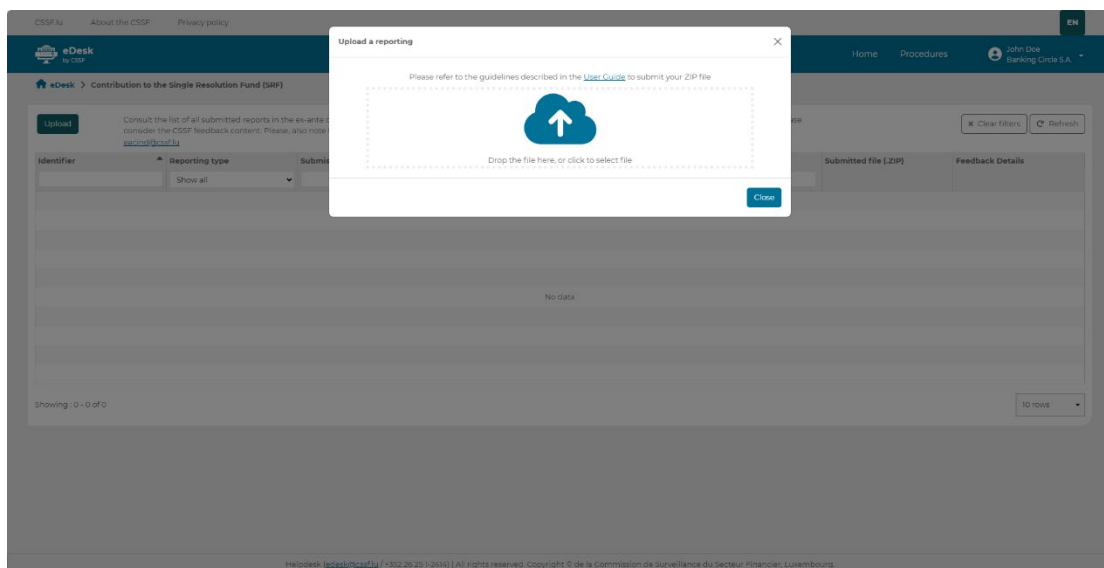
If the system detects an error while uploading your ZIP file, the following formal verification rules (please see all relevant details in the dedicated section - Annex 1: Formal verification rules) will directly apply and prevent its transmission: EAC001, EAC002, EAC003, EAC005, EAC006, EAC012 and EAC013.

Each file that is not affected by one of the above errors can be sent to the CSSF.

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 "Uploaded". If an upload is unsuccessful (CSSF feedback status = "Invalid"), the file is not transmitted, and the user is prompted to repeat the upload after having consulted the feedback file.

4.1.5   Viewing and downloading feedback

The dashboard provides access to detailed feedback by clicking on the magnifying glass icon 🔍 .

From this screen, feedbacks are either readable in the overview table or can be downloaded as a .CSV file.

The section 6 presents all details about feedbacks.
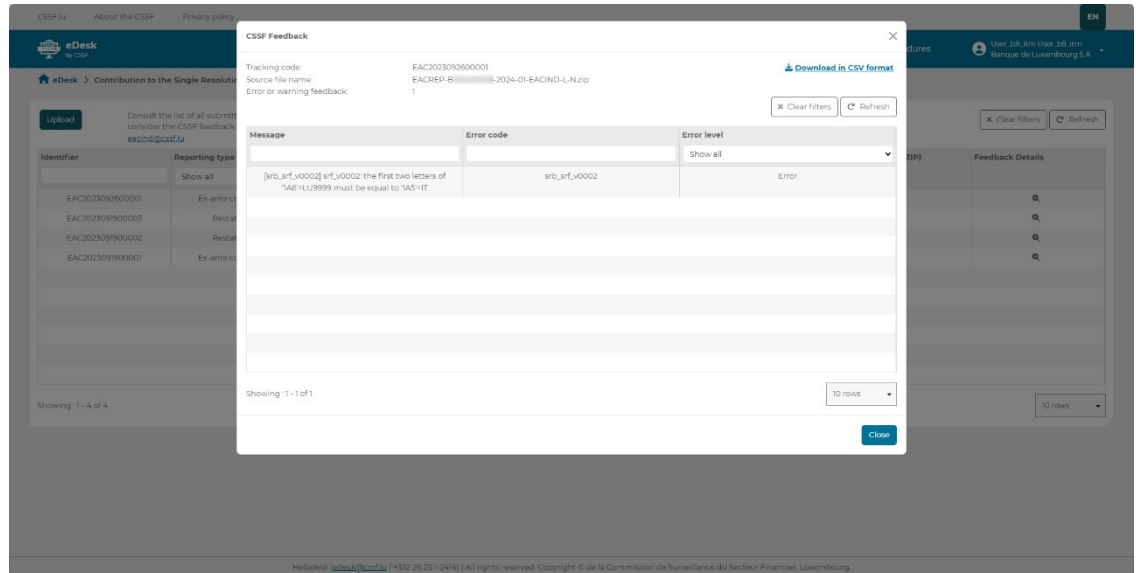
4.2 Submission via S3 protocol

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 downloadable via the magnifying glass icon 🔍 (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. In case of not receiving any feedback within a working day, please contact our dedicated support team (eacind@cssf.lu).

6.1 Naming convention

Format: EACFDB_SourceFileName_TrackingCode_UplStatus.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 : • YYYYMMDD: year, month and day of submission • XXXXXX: daily increment
_	Separator	Char(1)	'_' (constant)
UplStatus	Upload status	Char(8)	Two possible values: • 'Invalid'

			• 'Uploaded'
.ext	Extension	Char(5)	.csv (constant)

6.2 Report upload status

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

Please note the latest submission with "Uploaded" status either through S3 or eDesk portal will the one considered as transmitted to CSSF.

All files that are submitted through S3 can be viewed in eDesk. On the other hand, files submitted via eDesk are not accessible in S3.

6.2.1 Upload status equal to 'Invalid'

An upload status equal to 'Invalid' 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 concerned file and to upload a new one.

Example: EACFDB_EACREP-B00000XXX-2024-01-EACIND-L-N.zip_EAC20231512000001_Invalid.csv

6.2.2 Upload status equal to 'Uploaded'

An upload status equal to 'Uploaded' means that the file has been successfully transmitted to the CSSF. However, "Non-blocking" errors might rise in the feedback file.

"Non-blocking" elements are flagged with an "Error level" equal to "WARNING" in the feedback file.

The following message is available on 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-2024-01-EACIND-L-N.zip_EAC20221512000001_Uploaded.csv

7. Transfer to the SRB

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

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 with the entity of the connected user.	ERROR

EAC005	The reporting type does not correspond to 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 is not matching with 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
CSSF_1	SchemaRef is not compartment with Reporting Type and Reporting Period.	ERROR
CSSF_2	The reporting period filled 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
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 2024 cycle

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

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