Commission de Surveillance du Secteur Financier

User Guide for Ex-ante Contributions Reporting

VERSION 1.1

18 OCTOBER 2022

Date	Version	Changes
04/10/2022	V1	Creation of the document
18/10/2022	V1.1	Adding new sections: - Glossary - Questions & Answers

Commission de Surveillance du Secteur Financier

User Guide for Ex-ante Contributions Reporting

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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.
Bucket	A bucket is a container for objects. S3 stores data as objects within buckets. An object is a file and any metadata that describes the file. Each entity manages its own separate buckets to be used for each report type.
IT Expert	The "IT Expert" is in charge of collecting the S3 credentials. This role, as any other eDesk specific role, is granted by the "Advanced User" from the entity.
EACIND	Ex-ante Contributions Reporting
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 in order 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.

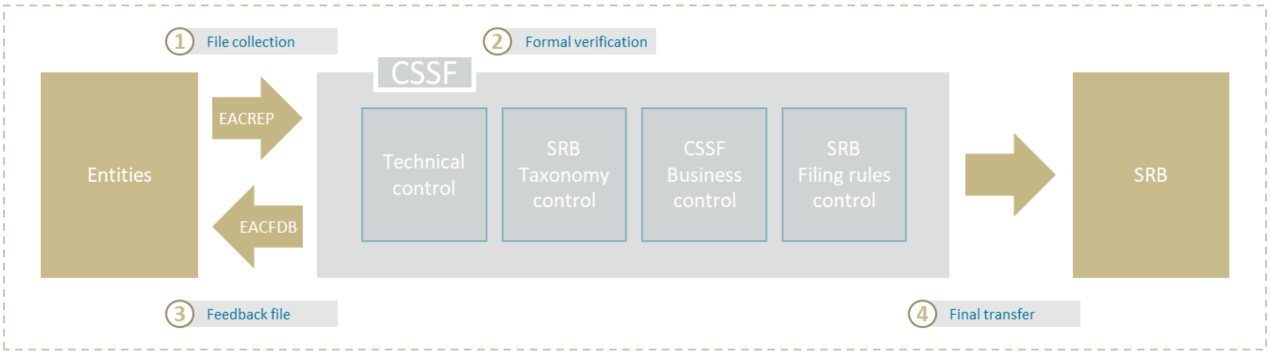
The information detailed herein relates to:

- Technical overview of the reporting system
- Data and file format of the reports
- Exchange and encryption protocols

3. Reporting format and technical specifications

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

1. File collection through S3 system[1]
2. Formal verification of the uploaded file
3. Feedback sending (positive or negative)
4. Final transfer to the SRB



3.1 XBRL general requirements

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

The XBRL taxonomies to be used for reporting purposes are 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
2023	SRB	8.0.2	From 2022-07 until the official applicability of the following version	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" />

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

All XBRL instances to be sent to the CSSF have to be fully compliant with the XBRL format defined by the SRB.

3.2 File collection

3.2.1 About the S3[1] solution

S3 ("simple storage service") solution is the object storage through a web service interface used by the CSSF for the file exchange.

S3 stores data as objects within buckets. An object is a file and any metadata that describes the file. A bucket is a container for objects. An entity will be linked to one bucket divided into two folders:

- *"submission"*: for the reporting files
- *"feedback"*: for the feedback files

In order to access S3 system one needs the access and the secret keys provided in the authentication phase (see 3.2.3).

3.2.2 Defining the "IT Expert" role

Please find below key information on the eDesk[2] enrolment process which is a prerequisite for any use of the S3 system. Therefore, unless you already have an eDesk user account, we invite you to enrol.

Context information	Necessary actions
• To set up their account, every eDesk user needs a valid **LuxTrust certificate** for identification and authentication purposes. The certificate can either be private or professional. Any LuxTrust product (token, smartcard, app,…) can be used.	1. Ensure to have a **LuxTrust certificate**. If necessary, information on how to order a LuxTrust certificate can be found in chapter 2 of the *eDesk Authentication User Guide*[3]. 2. Go to the eDesk home page, click on "Log in" in the upper right corner, then, click on "Log

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

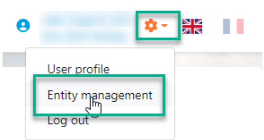
[2] *Link to eDesk portal: https://edesk.apps.cssf.lu/*

[3] *On the eDesk portal homepage, the eDesk Authentication User Guide (pdf file) is a guide that describes how to configure authentication and that can be found in the "Getting started" menu.*

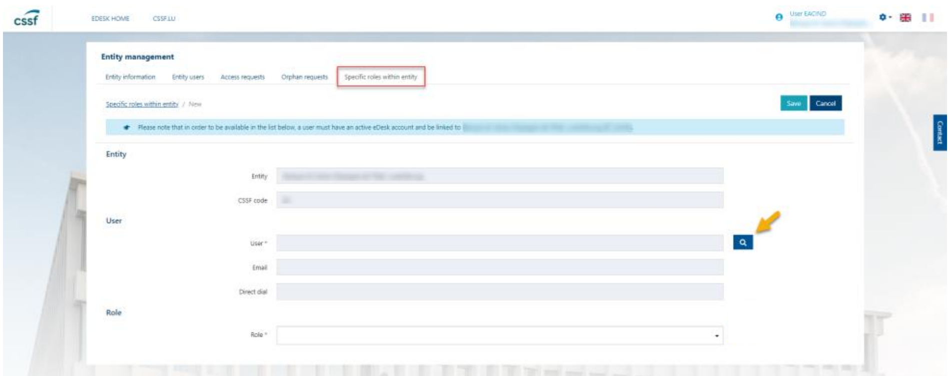
	in with LuxTrust" and **create your eDesk account.** Further information can be found in chapter 4.1 of the *eDesk Authentication User Guide*.
• Once a user account is created, it has to be linked to the entity/entities the user is working for.	3. Once you have created your eDesk account, start a "**New entity link request**" as explained in chapter 4.2.2 of the *eDesk* Authentication *User Guide*. Even if you would like to apply to become advanced user, you have to start a "new entity link request" first.
• The "New entity link requests" are treated (accepted or rejected) by an **advanced user** of your company. • As a consequence, **each entity using eDesk needs (at least)** one **advanced user**. To become an advanced user, the candidate has to send a "New advanced user request" including a mandate and some accompanying documents to the CSSF via the eDesk portal. The request will be accepted (or rejected) after verification performed by the CSSF.	4. If your firm has not yet an advanced user or if the firm wants to set-up additional advanced user roles, it should designate (at least) one and the latter should start a **"New advanced** user **request**". The exact application procedure is described in chapter 4.2.3 of the *eDesk Authentication User Guide*. 5. The advanced user has to **approve** (or reject) **the "new entity link requests"** as explained in chapter 4.3 of the *eDesk Authentication User Guide.*
• For EACIND, particular actions and rights are restricted to **specific roles** within the entity. These roles are also managed by the advanced user(s). An overview of the specific rights assigned to the different roles can be found in chapter 4.3.5 of the *eDesk Authentication User Guide*	6. The advanced user should assign **specific roles** to the according participants of this phase. See chapter 4.3.5 of the *eDesk Authentication User Guide* to find out how to proceed.

You can find the **eDesk Authentication User Guide** on the eDesk home page.

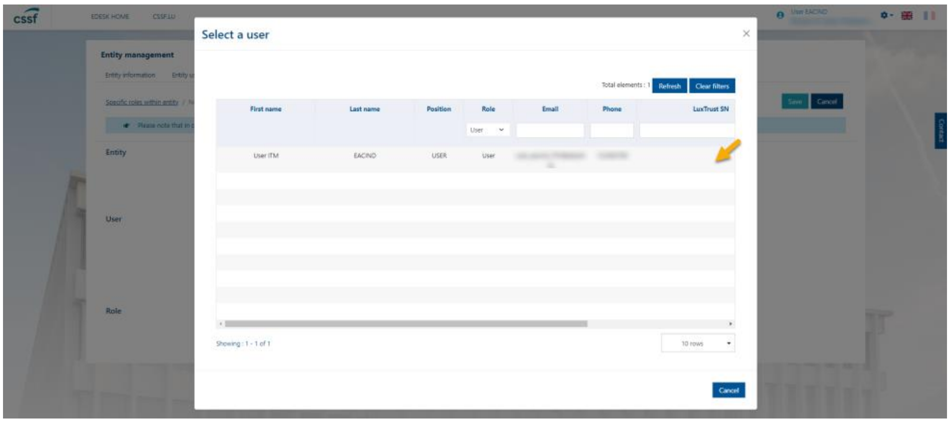
Once authentication done, the "Advanced user" can reach the "Entity management" menu:



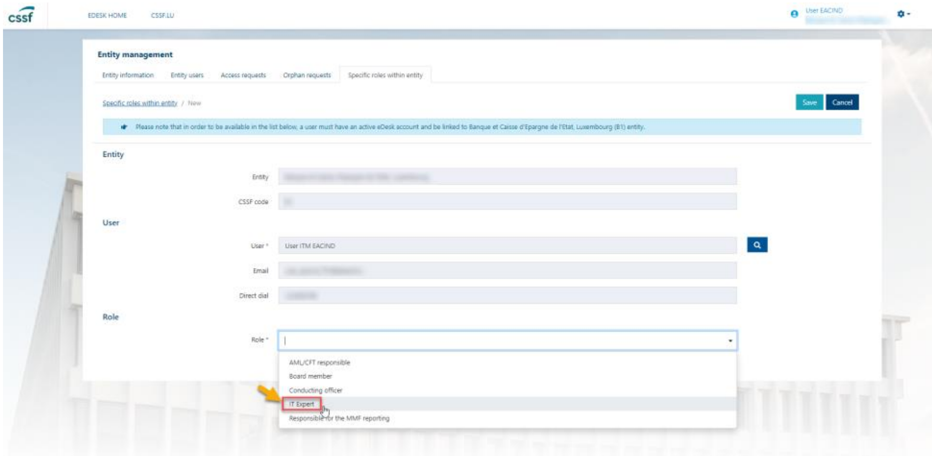
The “Advanced user” can then give the specific “IT Expert” role to anyone linked with the entity, and with IT knowledge and responsibilities within the entity:



After reaching the “Specific role within entity” tab, choose a user first by using the magnifying glass.



Double-click on the chosen person to get the “IT Expert” role.



Select the "IT Expert" role and click on save on the top right corner.

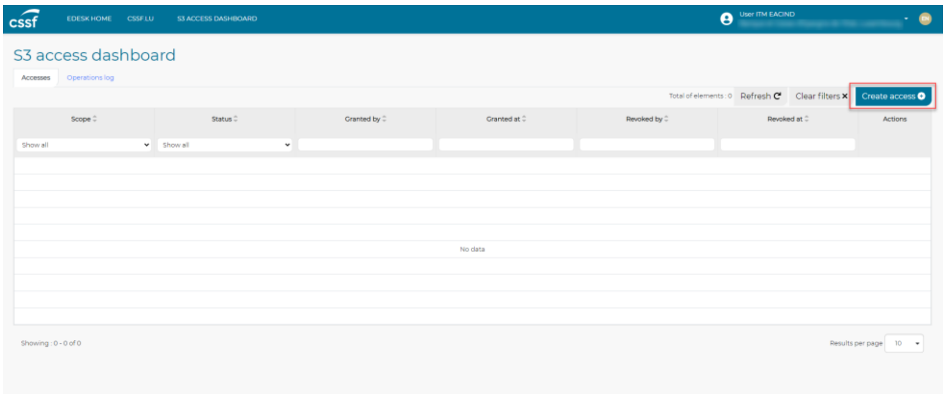
The "IT Expert" is now identified and can access the IT management console.

The IT management console allows managing the accesses of the technical users in S3 system.

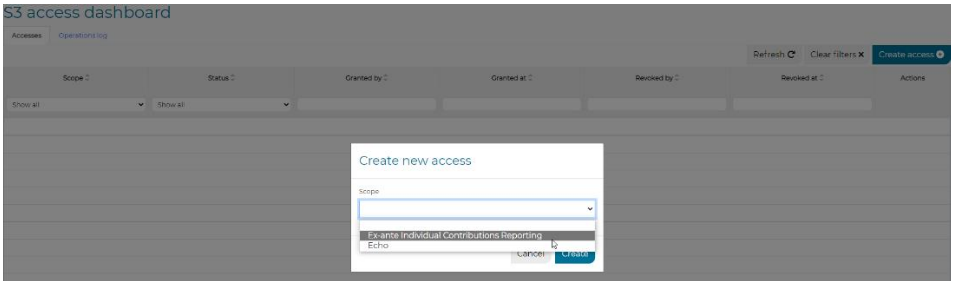
3.2.3 Collecting the S3 credentials

The "IT Expert" has to connect on the IT management console (PRODUCTION link: https://edesk.apps.cssf.lu/edesk-itmgt).

Log in to get on the S3 access dashboard.

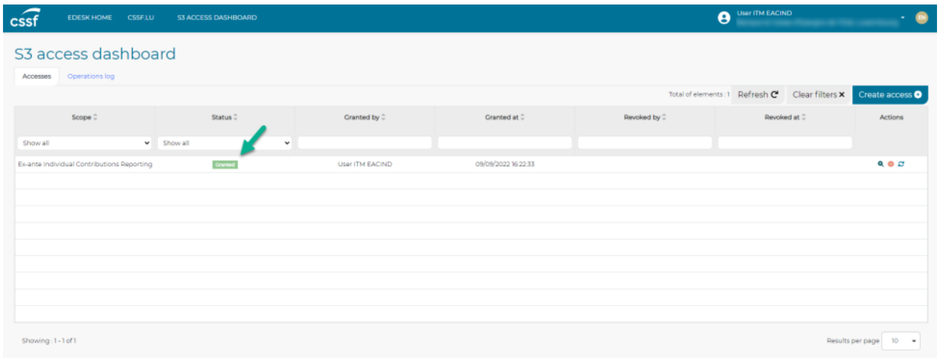


Click the "Create access" button.

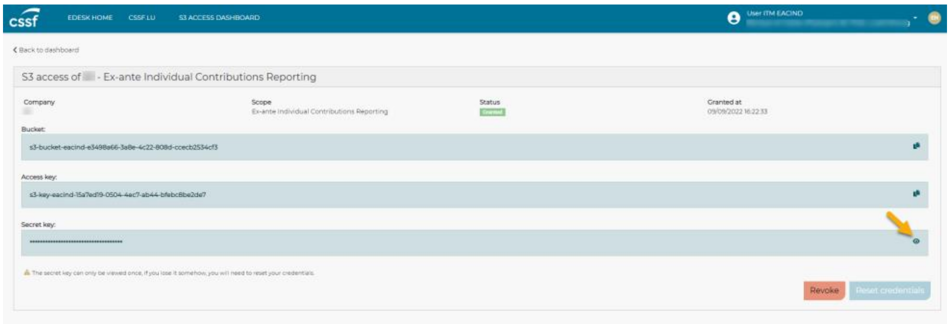


Select the "Ex-ante Individual Contributions Reporting" and click on the "Create" button.

The access is now granted.



Double-click on this new line or click on the "Open" button in the "Actions" column and access the "S3 access" details page to collect the S3 credentials.



Save the information provided (bucket, access key, secret key). In order to copy the secret key, press the eye on the right side of the screen. Pay attention to the message: **the secret key can only be viewed once, if you lose it somehow, you will need to reset your credentials**.

If needed, you can also revoke your access by clicking on the button "Revoke".

You can now use the credentials in order to access the S3 module through a S3 compatible transfer client.

In S3 you will use:

- The "submission" folder to upload files in .zip format
- The "feedback" folder to retrieve feedbacks

Any S3 compatible transfer client can be used to upload and download files manually and any S3 compatible SDK can be used to automate it.

The production URL to be used is the following one: https://s3.apps.cssf.lu

3.2.4 Submitting the ZIP file on S3

The ZIP file MUST be uploaded in the "submission" folder in S3. No upload is allowed in other folders (e.g.: "feedback" folder is only dedicated to CSSF feedbacks).

XBRL reporting file must be transmitted via a compressed .zip format containing one single .xbrl file.

The responsibility of the bucket is to grant access to our system. It is not intended for long term storage. Regular cleaning might be performed by CSSF.

The mandatory file naming convention for .zip files is specified below.

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' (constant)
-	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
-	Separator	Char(1)	'-' (constant)
.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**

Example:

.ZIP	Instances
EACREP- B00000XXX-2023-01-EACIND-L-N.**zip**	EACREP- B00000XXX-2023-01-EACIND-L-N.**xbrl**

3.3 Formal 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)

3.4 CSSF feedback files

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.

Please ensure that you have received a 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).

3.4.1 Feedback file structure

Feedbacks from the CSSF are received in the "feedback" folder of the installed S3 transfer client.

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 ZIP File name structure in section 3.2.4
_	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)

3.4.2 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-2023-01-EACIND-L-N.zip_EAC20221512000001_Invalid.csv

3.4.3 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-2023-01-EACIND-L-N.zip_EAC20221512000001_Uploaded.csv

3.5 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.

4. Reporting entities obligations

4.1 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.

4.2 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.

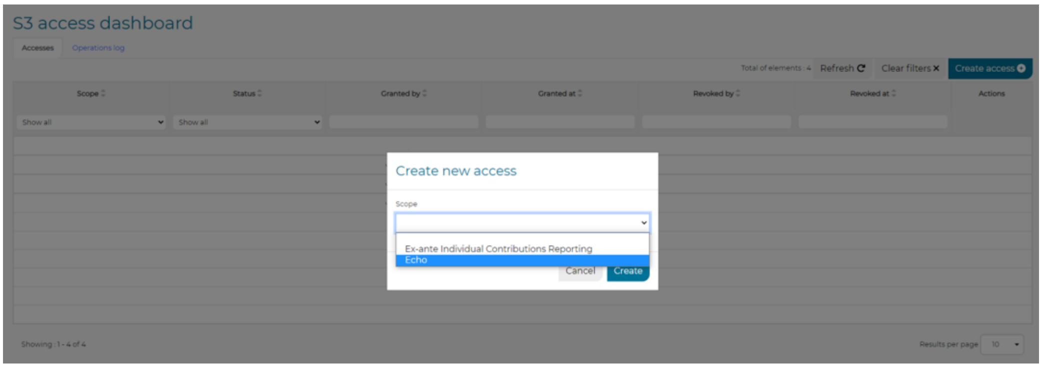
5. Connectivity check

A connectivity check is highly recommended before the Go-Live.

Besides the main "EACIND" service, a dedicated "Echo Service" is at your disposal to ensure the good connectivity between your entity and our systems.

The authentication steps are similar to the regular report for getting the credentials (see 3.2.3) and uploading a file (see 3.2.4).

The "IT Expert" has to create a new access on the "Echo" bucket that is presented below in order to get the right S3 credentials.



You can upload a dummy file. If the connectivity check is completed, you will get a dummy feedback file proving it.

Please note that this service always remains available.

In case you are unable to connect to the Echo Service or that you are not receiving any feedback, please contact eacind@cssf.lu

6. Contact information

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

7. Questions & Answers

Please find below a selection of questions and answers that might be useful for you.

Is a Luxtrust certificate mandatory for using eDesk?

Yes. Only authenticated users (through Luxtrust token) are able to access eDesk and get the keys to configure the S3 client. Our eDesk Support team is here to help you while creating your eDesk account, if needed (edesk@cssf.lu).

Who can grant the "IT Expert" role to a user within my entity?

The "IT Expert" is a specific role that can be granted to one (or several) person(s) within your entity. The "Advanced User" assigned in your entity is able to grant this specific role to an user registered in eDesk and already linked to the entity. If the identified person does not have any eDesk account yet, please follow the procedure for eDesk account creation[1].

What is the role of the "IT Expert"?

The designated "IT expert" manages access to the S3 API provided by the CSSF. This role is responsible for creating, viewing and revoking access keys. These keys will be used to send Ex-ante contribution reporting to the CSSF (either manually or with an automated tool).

[1] *On the eDesk portal homepage (https://edesk.apps.cssf.lu/), the eDesk Authentication User Guide (pdf file) is a guide that describes how to configure authentication and that can be found in the "Getting started" menu.*

Is it possible to share S3 credentials externally?

The "IT Expert" is in charge of monitoring all S3 credentials that might be created. The sharing of S3 credentials and file upload through a third party remains under the responsibility of the entity.

How might we parameter the S3 protocol?

This new solution is based on the use of a well-documented protocol (S3). The use of S3 protocol can be done either via various applications supporting this protocol (S3 transfer client) or directly via the programming language of your choice by using a client library supporting this protocol.

Is S3 similar to a SFTP solution?

Yes. The principle remains the same. The difference is that the S3 protocol is based on "https" standards.

What is the "ECHO" service?

As good practice for API supply, an ECHO service is available in production to check connectivity. Input files are dummy file and feedback are dummy feedback. Each submitted file in the ECHO folder produces one immediate feedback only.

Can you please explain how to set up a S3 compatible transfer client?

Any S3 transfer client tool can be configurated - with the following information:

- File protocol: S3
- Host name: https://s3.apps.cssf.lu
- Port number: 443
- Access Key ID and Secret access key that your "IT Expert" can collect on eDesk

Depending on the tool nature, you will eventually have to change your "URL style" to "Path" in its parameters.

My entity did choose to configure a S3 transfer client. However, I am not seeing any "submission" folder in my S3 bucket. What should I do?

For each type of report to be filed, the IT Expert must create a 'submission' folder - to upload the first file in our server's bucket. The 'feedback' folder is automatically created when generating the feedback.

Is it possible to manually upload the SRB reports in eDesk?

No, as eDesk only allows for retrieving the configuration keys (S3 credentials).

Which file format is expected by the CSSF?

For this EACIND report, a ZIP file containing an XBRL file – that respects the nomenclature as defined in the User Guide – is expected.

What are the key deadlines for the EACIND (cycle 2023) reporting?

The EACIND transmission chain will be live from early November to mid-January. The ECHO service to perform a connectivity check is already up and running.

Is it needed to create an MFT account in the context of Ex-ante contributions?

No. The aim of using MFT is to send you a secure link where you can just download files securely instead of sending an email with attachments that might be blocked by email services. In this context, MFT has only be used as a way to share documents with the technical session participants. Thus, there is no need for you to create an MFT account.

Is the S3 protocol linked to a commercial cloud provider?

In this context, S3 only refers to the technical protocol for managing object storage and does not rely on any services provided by commercial cloud providers.

8. 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 global file naming convention of the uploaded document is not respected.	ERROR
EAC002	The size of the uploaded ZIP file exceeds 20MB.	ERROR
EAC003	The entity code mentioned in the filename does not match with the entity of the connected user.	ERROR
EAC004	The file date does not correspond to the ongoing EACIND collect.	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
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

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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
2022	SRB	SRB amendment to the EBA/XBRL/2018/031, 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: 2023-07-23_SRF-XBRL-Filing-Rules-2023-cycle.pdf (europa.eu)

Some of the rules are marked “MUST”, others are marked “SHOULD”.

CSSF will usually not generate errors for the “SHOULD” rules.

Commission de Surveillance du Secteur Financier
283, route d'Arlon
L-2991 Luxembourg (+352) 26 25 1-1
direction@cssf.lu
www.cssf.lu