Resolution

Reporting Requirements

Version 259 December 2020January 2021

Index

Versions

Date	Version	Type	Changes
29/12/2020	1.0	Initial version	–Not applicable
25/01/2021	1.1	Updated version	Deadlines for the CFR and FMIR are extended until 30th April (refer to page 9) For the SRB report "ALR", a checklist on reported liabilities as well as a sign-off form need to be submitted (refer to page 10)-.

Chapter 1 Resolution reporting requirements

Section 1 Scope of the resolution reports

Resolution reporting requirement shall apply to the following entities (hereafter "entities" or "entity") in reference to article 2 of the Law of 18 December 2015 on the failure of credit institutions and certain investment firms:

1. Luxembourg institutions as defined in point (51) of Article 1 of the Law of 18 December 2015 on the failure of credit institutions and certain investment firms;

2. Financial institutions incorporated under Luxembourg law that are subsidiaries of a credit institution or investment firm, or of a company referred to in letter (c) or (d) of Article 1(1) of Directive 2014/59/EU, and that are covered by the supervision of the parent undertaking on a consolidated basis in accordance with Articles 6 to 17 of Regulation (EU) No 575/2013;

3. Financial holding companies incorporated under Luxembourg law, mixed financial holding companies incorporated under Luxembourg law and mixed-activity holding companies incorporated under Luxembourg law;

4. Luxembourg parent financial holding companies, EU parent financial holding companies incorporated under Luxembourg law, Luxembourg parent mixed financial holding companies, EU parent mixed financial holding companies incorporated under Luxembourg law.

The resolution reports are composed of 2 types of reporting:
- The SRB reporting (hereafter "SRB reporting T") based on article 11(1) of the Directive 2014/59/EU as amended by the Directive (EU) 2019/879 (hereafter "BRRD"), on Section B of the Annex to BRRD, on article 34 of Regulation (EU) No 806/2014 as amended by the Regulation (EU) 2019/877 (hereafter "SRMR"), applicable to entities under the Single Resolution Board's (hereafter "SRB") remit.
- The EBA reporting (hereafter "EBA reporting Z") based on article 3 of the Commission Implementing Regulation (EU) 2018/1624 of 23 October 2018 (hereafter "CIR"), applicable to entities under the SRB's remit and entities under the CSSF's remit.

Section 2 Entities under the SRB's remit

The SRB is the single resolution authority within the Banking Union. Together with the National Resolution Authorities ("NRAs") of participating Member States, it forms the Single Resolution Mechanism ("SRM").

In accordance with article 7(2) SRMR, the entities and groups that currently fall under the direct responsibility of the SRB are the entities and groups directly supervised by the European Central Bank and other cross-border groups.

The list of these entities and groups under the direct responsibility of the SRB can be downloaded at the following link:

https://srb.europa.eu/en/content/banks-under-srbs-remit

Section 3 Entities under the CSSF's remit

The CSSF is the NRA for Luxembourg. The Luxembourg entities under the CSSF's remit are those which are not under the SRB's remit (cf. Section 2 above).

Section 4 Sequence of submission of the Resolution reports

4.1 Entities under the SRB's remit

In accordance with Article 8 (4) of the SRMR, the CSSF shall submit to the SRB all information necessary to draw up and implement the resolution plans. Therefore, for the entities under the SRB's remit, the CSSF requests the SRB reporting T on behalf the SRB and based on the instructions received by the SRB.

In principle, in accordance with the decision of the EBA on reporting by resolution authorities to the EBA as of 3 April 2019, the CSSF shall send to the EBA the EBA reporting Z. However, by a common decision of the EBA and the SRB, the CSSF has to send the EBA reporting Z to the SRB, which in its turn will send this reporting to the EBA.

A resolution planning cycle starts on April 1st and finishes on March 31st of the following year. The CSSF will send to the management of the Luxembourg entities under the SRB's remit a letter regarding the scope of the reporting T applicable for the resolution planning cycle 2021. For the EBA reporting Z, please refer to Chapter 2 section 1.2 of the present reporting requirements document.

4.2 Entities under the CSSF's remit

In principle, in accordance with the decision of the EBA on reporting by resolution authorities to the EBA as of 3 April 2019, the CSSF shall send to the EBA the EBA reporting Z. By a common decision of the EBA and the SRB, the CSSF has to send the EBA reporting Z to the SRB, which in its turn will send this reporting to the EBA.

The CSSF will send to the management of the entities under its remit a letter regarding the scope of the EBA reporting Z applicable for the resolution planning cycle 2021.

Chapter 2 Overview of the resolution reporting requirements applicable to Luxembourg based entities

Section 1 Entities under the Single Resolution Board's remit

1.1 SRB Reporting T

The SRB reporting T is composed of four reports:

- Liability Data Report ("LDR")
- Critical Function Report ("CFR")
- FMI Report ("FMIR")
- Additional Liability Report ("ALR")

Details of the most recent SRB reporting requirements (including Guidances, Insolvency ranking in the jurisdictions of the Banking Union, Taxonomy, Replacement Mechanism of the Reporting Z by the Reporting T, and Excel template of the ALR) can be downloaded from:

https://srb.europa.eu/en/content/2021-resolution-reporting

Before submitting these reports to the CSSF, entities shall check on the SRB webpage that reporting requirements used are the latest versions published (Taxonomy, Insolvency ranking, Guidances and Excel template of the ALR).

Archives on the SRB Resolution reporting can be found from:

https://srb.europa.eu/en/content/archives

1.1.1 Liability Data Report ("LDR")

In principle, all the entities under the SRB's remit could be required to fill in the Liability Data Template (LDT), named LDR when completed. Branches of entities under the remit of the SRB, as they do not represent separate legal entities, shall be included in the templates of the legal entity to which they belong irrespective of their geographic location.

Taking into account the needs for resolution planning, the SRB has decided to request the LDT for the following legal entities under its remit:
- **Resolution entities** (entities in respect of which the resolution plan provides for resolution action);
- **Non-resolution entities** (entities in respect of which the resolution plan does not provide for resolution action) that are a Relevant Legal Entity (hereafter "RLE") or an Intermediate Entity (hereafter "IE").

For the purpose of this report, RLEs refer to legal entities that fulfil one of the following criteria at individual level or, where applicable, on the basis of its (sub-) consolidated balance sheet[1]: (i) it represents or provides more than 3% of the resolution group's total risk exposure amount, leverage exposure or total operating income; or (ii) it provides critical functions.

IE is defined as a subsidiary of a resolution entity that is a parent entity of at least one RLE.

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[1] For entities that are not subject to capital requirements, the reference values for TREA and LRE are the individual contributions to the consolidated TREA and LRE

The following table presents the SRB filing type with the corresponding templates to be filled in:

SRB filing type (domain code)	Templates	Frequency	Latest remittance date	Version to be provided
LDTCON	T99.00, T01.00 to T03.03 and T12.00	Annual	31st March	Accounting version C to be provided Preliminary (N) to be provided
LDTRES	T99.00, T01.00 to T03.03 and T12.00	Annual	31st March	Accounting version L or N or C to be provided Preliminary (N) to be provided
LDTINDOTH	T99.00, T01.00 to T03.03 and T12.00	Annual	31st March	Accounting version L or N to be provided. Preliminary (N) to be provided
LDTINDPOE	T99.00, T01 to T12.00	Annual	31st March	Accounting version L or N to be provided. Preliminary (N) to be provided
LDTCONPOE	Not applicable to Luxembourg entities			

1.1.2 Critical Function Report ("CFR")

Luxembourg based entities (stand alone entities, subsidiaries of banking groups or ultimate parents of banking groups) may be required to submit a CFR if this deemed necessary by the SRB for the resolution planning process.

Banking groups are required to submit the report to the SRB, for each Member State in which the group operates. CFR will cover, at a minimum, Member States in which the ultimate parent entity as well as other RLEs are located and perform economic functions, and Member States in which the groups provide functions the discontinuation of which would likely have a material negative impact on third parties, financial markets and the real economy.

In addition, banking groups may be required to submit the CFR at the level of the ultimate parent undertaking in a consolidated manner. More granular information at the individual level may also be considered necessary to appropriately identify the legal entities providing critical functions.

CFRs covering third countries (including third-country branches) could also be required from entities if this is deemed necessary by the SRB for the resolution planning process.

The activities of branches shall be reported as follows:
- In all cases [irrespectively of the Point of Entry("POE")], branches shall be aggregated in the report of the country in which they provide services.
- When individual reports are requested at the level of legal entities: branches shall appear in the report of the legal entity to which they belong. Separate reporting will be required for branches of entities incorporated in the EU, where the SRB considers that such branches are important for the local economy (i.e. they are presumed or have been found in the past to offer critical functions and / or are important for the financial stability of the host Member State). Such separate reporting will take the form of specific "country" sheets. This might lead to the activity of branches being included in several reports.

The following table presents the SRB filing type with the corresponding templates to be filled in:

SRB filing type (domain code)	Templates	Frequency	Latest remittance date	Version to be provided
CFRCONPOE	T98.00, T20.01 to T20.05 and by country specifically requested by the SRB	Annual	30th April~~31st March~~	Accounting version C to be provided Preliminary (N) to be provided
CFRRES	T98.00, T20.01 to T20.05 and by country specifically requested by the SRB	Annual	30th April~~31st March~~	Accounting version L, or N or C to be provided Preliminary (N) to be provided
CFRCON	T98.00, T20.01 to T20.05 and by country specifically requested by the SRB	Annual	30th April~~31st March~~	Accounting version C to be provided. Preliminary (N) to be provided
CFRIND	T98.00, T20.01 to T20.05 and by country specifically requested by the SRB	Annual	30th April~~31st March~~	Accounting version L or N to be provided. Preliminary (N) to be provided

1.1.3 Financial Markets Infrastructure Report ("FMIR")

FMIR is mandatory for RLEs, as well as for other entities, identified by the SRB as falling within the scope of this exercise.

There is only one filling type applicable for the FMIR which is CON. Therefore, entities should report data at the highest level of consolidation (based on consolidated supervision). All the tables have to be completed.

SRB filing type (domain code)	Templates	Frequency	Latest remittance date	Version to be provided
FMICON (IND and CON)	T30.00 to T33.00	Annual	30th April~~31st March~~	Accounting version L or N or C to be provided Preliminary (N) to be provided

1.1.4 Additional Liability Report ("ALR")

The aim of the ALR is to collect on a temporary basis the data points related to the stock of eligible TLAC and MREL.

The ALR is an EXCEL reporting (which does NOT exist in XBRL).

As this report is meant to complement the LDR, the scope of the ALR mirrors the scope of LDR.

The following table presents the SRB filing type with the corresponding templates to be filled in:

SRB filing type (domain code)	Templates	Frequency	Latest remittance date	Version to be provided
ALR (IND and CON)	Tab T99.00 and: Tab 1, 2 and 6 for Luxembourg resolution entities Tab 3 for Luxembourg subsidiaries of resolution entities which are subject to internal MREL or to the requirement for own funds and eligible liabilities for non-EU G-SIIs (internal TLAC) Tab 4 for both resolution and non-resolution entities Tab 5 for entities under Multiple Point of Entry strategy	Annual	31st March	Accounting version L or N or C to be provided

Luxembourg based entities are requested to use a checklist when preparing the ALR and complete a sign-off form, in order to provide additional assurance on liabilities reported as eligible for MREL.

The checklist on reported liabilities is to be used by resolution reporting officers as a guide when filling out the ALR. It lists eligibility criteria and conditions that should be met for reported liabilities to be considered MREL eligible.

The entity's CEO or board member responsible for resolution should fill out the sign-off form, confirming that procedures and controls were put in place to ensure that the reported data in the ALR correspond to liabilities which meet the eligibility criteria in the legislation (SRMR, BRRD, CRR).

The sign-off form should be submitted with reference date 31 December 2020. The deadline for submission is 31 March 2021.

The checklist and sign-off form can be downloaded from:

https://srb.europa.eu/sites/srbsite/files/2021_01_08_mrel_checklist_for_reporting_eligible_liabilities_2.pdf

https://srb.europa.eu/sites/srbsite/files/2021_01_08_mrel_sign_off_form_1.pdf

The checklist and the sign-off form with qualified electronic signature recognized in EU, have to be submitted at the following addresses: francois.basso@cssf.lu and res_ldr@cssf.lu.

1.2 EBA Reporting Z

EBA reporting Z are part of the EBA reporting framework.

The instructions of EBA reporting Z can be downloaded from:

https://eba.europa.eu/regulation-and-policy/recovery-and-resolution/implementing-technical-standards-on-procedures-forms-and-templates-for-resolution-planning

The SRB is responsible for centralizing resolution reporting for entities under its remit, before these are transferred to the EBA.

The following EBA templates Z shall be sent in accordance with the CIR to the CSSF:

Domain Code	Templates	Frequency	Latest remittance date	Version to be provided
CIRCON	Z 01.00, Z 05.01, Z 06.00, Z 07.02, Z 07.03, Z 07.04, Z 08.00, Z 10.01, and Z 10.02	Annual	30th April	Accounting version C to be provided Preliminary (N) to be provided
CIRIND	Z 01.00, Z 05.01, Z 06.00, Z 07.02, Z 07.03, Z 07.04, Z 08.00, Z 10.01, and Z 10.02	Annual	30th April	Accounting version L or N to be provided Preliminary (N) to be provided

Section 2 Entities under the CSSF's remit

There are 2 types of EBA reporting Z applicable:

- RESOLCON: This covers the groups subject to consolidated supervision pursuant to articles 111 and 112 of Directive 2013/36/EU (hereafter "Dir 2013"). For these groups, the CSSF may or not apply simplified obligations.
- RESOLIND: This covers the credit institutions which are not part of a group subject to consolidated supervision pursuant to articles 111 and 112 of Dir 2013. For these credit institutions, the CSSF may or not apply simplified obligations.

EBA reporting Z are part of the EBA reporting framework.

The CIR instructions can be downloaded from:

https://eba.europa.eu/regulation-and-policy/recovery-and-resolution/implementing-technical-standards-on-procedures-forms-and-templates-for-resolution-planning

The standard reporting requirements for EBA reporting Z are as follows:

EBA Domain Code	Templates	Frequency	Latest remittance date	Version to be provided
RESOLCON	For Luxembourg groups without simplified obligations: all Z templates For Luxembourg groups with	Annual	30th April	Accounting version C to be provided Preliminary (N) to be provided

	simplified obligations: Z 01.00, Z02.00, Z03.00, Z 05.01, Z 05.02 and Z 06.00	13		
RESOLIND	For Luxembourg entities without simplified obligations: all Z templates, except Z 04.00 and Z07.02 For Luxembourg entities with simplified obligations: Z 01.00, Z02.00, Z03.00, Z 05.01, Z 05.02 and Z 06.00	Annual	30th April	Accounting version L or N to be provided Preliminary (N) to be provided

Chapter 3 Specific instructions and points of attention

This chapter applies to all entities under the remit of the SRB and of the CSSF.

Section 1 Specific instructions

1.1 Reference date for Reporting Z and T

All reports shall be based on data as of 31 December. Even if the financial year of the entity is different from 31 December, the entity shall submit (unaudited) figures as of 31 December.

1.2 Currency for Reporting Z and T

Entities **under SRB's remit** shall report exclusively the reporting Z and T **in EUR**.

Entities **under CSSF's remit** shall report exclusively the reporting Z **in currency of their capital**.

1.3 Accounting versions

For resolution reporting there are 3 accounting versions applicable:

Code L: reporting on an individual level, excluding foreign branches of Luxembourg based entities.

Code N: reporting on an individual level, including the information related to the entities incorporated under Luxembourg law (head office) including its branches, after elimination of reciprocal transactions and outstanding balances between the head office and its branches.

Code C: the information related to the entities incorporated under Luxembourg law including the subsidiaries and/or participating interests included in the scope of consolidation (and if applicable, the information related to the branches of the entities comprised in the scope of consolidation) after elimination of reciprocal transactions and outstanding balances between the entities comprised in the scope of consolidation.

When a consolidation report is requested, entities should report with the Code C. When an individual report is requested, entities should report with the highest level of accounting versions available (i.e. Code N should apply and if not applicable Code L should be used).

1.4 Preliminary version

Only preliminary versions have to be reported.

Any subsequent change following the latest submissions of SRB reporting T and EBA reporting Z should be communicated without undue delay to the CSSF (refer to chapter 4, contacts). The CSSF will decide if the entity should resubmit reporting.

Where audited figures deviate from submitted unaudited figures, the revised audited figures shall be submitted **without undue delay by sending an updated preliminary version**. Unaudited figures are figures that have not received an external auditor's opinion whereas audited figures are figures that have been audited by an external auditor expressing an audit opinion.

Section 2 Points of attention

2.1 Liability Data Report (only for entities under SRB's remit)

In 2020, CSSF has noted a large number of inconsistencies about the insolvency ranking for the liabilities reported in the LDRs.

Therefore, the CSSF requests **a verification of the latest insolvency ranking used by entities before submission to the CSSF**, by referring to the latest Annex on Insolvency Ranking available at:

https://srb.europa.eu/en/content/2021-resolution-reporting

2.2 Filing Indicators (for entities under SRB and CSSF's remit)

In 2020, CSSF noted that a large number of entities have omitted to report Filing Indicators or reported false Filing Indicators.

The CSSF reminds entities that Filing Indicators should either be omitted or be sent as false **only** when tables are not to be filled in.

Chapter 4 Contacts

The SRB has set up a dedicated solution for raising questions and obtaining responses on the Resolution reporting, and which is available at the following address: https://srb.europa.eu/en/content/qa.

The CSSF is no longer allowed to reply to technical questions on behalf the SRB; **therefore all technical questions related to SRB reporting T should be sent to the SRB Q&A tool**.

However, general questions can be raised to the following contacts:

Reporting	Report	Generic Email	Main Contact	Alternate
SRB reporting T	LDR	res_LDR@cssf.lu	Francois BASSO e-mail: francois.basso@cssf.lu Phone: +352 26 25 1- 2782	Bertrand TOULMONDE e-mail: bertrand.toulmonde@cssf.lu Phone: +352 26 25 1- 2488
	CFR	res_resol@cssf.lu		
	FMIR			
	ALR			
EBA reporting Z	CIR/RESOL			Alexander HUMMEL e-mail: alexander.hummel@cssf.lu Phone: +352 26 25 1- 2688

Alternatively, you can contact directly for general questions the person in charge of the resolution plan of your entity.

Chapter 5 Reporting format and technical specifications

Section 1 File format and file naming convention

1.1 Reporting to be remitted in XBRL (eXtensible Business Reporting Language) format

The taxonomies to be used for reporting purposes have been published by the EBA and the SRB under the following addresses:

Owner	Version	Applicability	Status	Label	URL
EBA	V2.9.1	2019-12	Final	EBA V2.9.1.1 phase 1	https://eba.europa.eu/risk-analysis-and-data/reporting-frameworks/reporting-framework-2.9
SRB	V04.00.03	2019-12	Final	SRB Resolution 2020	https://srb.europa.eu/en/content/archives
EBA	V2.10.0	2020-12	Final	EBA V2.10 phase 2	https://eba.europa.eu/risk-analysis-and-data/reporting-frameworks/reporting-framework-2.10
SRB	V05.00.07	2020-12	Final	SRB Resolution 2021	https://srb.europa.eu/en/content/2021-resolution-reporting

Important notice:

When submitting a reporting, entities shall **mandatorily** use the version of the taxonomy (column 2) in use for the period applicable to the reporting reference date (column 3), as well for the first submission as for any later resubmissions.

Unless specified otherwise in the present chapter, all XBRL instances to be sent to CSSF have to be fully compliant with the XBRL format defined by the EBA and the SRB.

The following "file naming conventions" and POE apply for XBRL Resolution reports:

All reporting entities				
CSSF Report name	**File naming convention**	**Version**	**Data domains**	**POE**
Liability Data Report				
CLDCON	"COF"	From SRB Resolution 2020	LDTCON	ldt-con.xsd
CLDRES	"COF"	From SRB Resolution 2020	LDTRES	ldt-res.xsd
SLDPOE	"COF"	From SRB Resolution 2020	LDTINDPOE	ldt-ind-poe.xsd
SLDOTH	"COF"	From SRB Resolution 2020	LDTINDOTH	ldt-ind-oth.xsd
CLDPOE	"COF"	From SRB Resolution 2020	LDTCONPOE	ldt-con-poe.xsd

Critical function Report				
CCFCON	"COF"	From SRB Resolution 2020	CFRCON	cfr-con.xsd
CCFRES	"COF"	From SRB Resolution 2020	CFRRES	cfr-res.xsd
SCFIND	"COF"	From SRB Resolution 2020	CFRIND	cfr-ind.xsd
CCFPOE	"COF"	From SRB Resolution 2020	CFRCONPOE	cfr-con-poe.xsd
FMI Report				
CFMCON	"COF"	From SRB Resolution 2020	FMICON (IND and CON)	fmi-con.xsd

Reporting Z for entities under SRB's remit				
CCICON	"COF"	From SRB Resolution 2020	CIRCON	cir-con.xsd
SCIIND	"COF"	From SRB Resolution2020	CIRIND	cir-ind.xsd

Reporting Z for entities under CSSF's remit				
SRESOL	"COF"	From V2.9	RESOLIND	resol_ind.xsd
CRESOL	"COF"	From V2.9	RESOLCON	resol_con.xsd

The mandatory file naming convention has been specified in the following document:

https://www.cssf.lu/en/document/naming-convention-for-cssf-reportings/

Example:

.ZIP	XBRL instance
COFREP-B00000999-2020-12-CLDCON-00-L-N--.zip	COFREP-B00000999-2020-12-CLDCON-00-L-N---CLDCON.xbrl

The naming convention must be fully respected to guarantee the acceptance of the file and an automated processing.

N.B. For your information, Annex 1 recapitulates the naming convention applicable for the reports to be sent in 2021. This is a point in time information only, the maintenance of the naming evolutions will be done in the document above.

1.2 Reporting to be remitted in Excel format

All the SRB reporting T and EBA reporting Z must be sent to the CSSF in XBRL format as described previously, except for the Additional Liability Report that has to be reported in Excel format.

The following "file naming conventions" and POE apply for Resolution Excel reports:

All reporting entities				
CSSF Report name	**File naming convention**	**Version**	**Data domains**	**POE**
Additional Liability Report				
AddLiabReport	"OTH"	From SRB Resolution 2021	ALR (IND and CON)	n/a

The naming structure of the file "2020 Additional Liability Report.xlsx" for remittance is as follows (this also applies for following years, see details below):

TYRDIR-ENNNN-IDI_Country_Type_Filingtype_ReferenceDate.xlsx

Example using the CSSF LEI code:

OTHREP-B0999-222100FNHM7E8CVM4L16_LU_RES_AddLiabReport_2020-12-31.xlsx

Please find hereafter the details of the file naming convention:

Code	Authorised values
TYR	Type of reporting -> Constant 'OTH'
DIR	Direction: 'REP' for report-> file to CSSF 'FBR' for feedback receipt->file returned, confirming reception by CSSF
-	Constant '-' (dash)
E	Reporting entity. Type of entity for Banks 'B'
NNNN	CSSF bank ID with 4 numbers (0001…..9999)
-	Constant '-' (dash)
IDI	Identifier of the entity. The unique identifier must mandatorily be a Legal Entity Identifier (LEI) code of the entity that the data refer to.
_	Constant '_' (underscore)
Country	Two letter ISO Country Code
_	Constant '_' (underscore)
Type	Constant 'RES'
_	Constant '_' (underscore)
Filingtype	Constant 'AddLiabReport'
_	Constant '_' (underscore)
Reference Date	Date of the data reported. '2020-12-31' or of the relevant financial year.

Section 2 Data transmission and security envelope

2.1 Transmission channel

Regardless of whether they are governed by national provisions or EU regulations, all reports (XBRL and Excel) shall be communicated to the CSSF through the system of transmission channels introduced by circular CSSF 08/334 and shall use the according signature / encryption mechanisms:

https://www.cssf.lu/en/document/circular-cssf-08-334/

This system of transmission channels is documented under

https://www.cssf.lu/en/file-transport-and-data-protection/

2.2 Testing environment with future sending possibility

For the COF file naming convention (XBRL according to EBA/SRB standards), both production and test files can be sent via the **PRODUCTION system of reporting channels** introduced by circular 08/334.

1) Sending **XBRL PRODUCTION instances**

All PRODUCTION instances MUST be sent using either

➔ **code 'D'**: definitive version (PRODUCTION – NOT applicable to RESOLUTION reports)
➔ **code 'N'**: non-definitive version (PRODUCTION – applicable to all PRODUCTION versions of reports in this document)

Only by sending PRODUCTION instances flagged with one of the codes ('N', 'D') reporting entities can fulfil their obligations to comply with the legal reporting requirements defined by CSSF. In other words, at the remittance date reporting entities must have sent to CSSF at least one production instance for each report due.

Production instances flagged ('N', 'D') can of course only be sent for PAST reference periods.

2) Sending **XBRL TEST instances**

Optionally, reporting entities MAY send TEST files to CSSF to have some feedback on the validation results they would have if these files were sent in production.

➔ **code 'X'**: definitive version (TEST – NOT applicable to RESOLUTION reports)
➔ **code 'T'**: non-definitive version (TEST – applicable to all TEST versions of reports in this document)

For ALL TEST instances the following characteristics apply:

- An XBRL TEST instance will be sent (just the same as an XBRL PROD instance) via the **PRODUCTION system of reporting channels** introduced by circular 08/334 (only the code for the definitive / non-definitive version will distinguish them from PRODUCTION files)
- There will be no possibility to convert a TEST instance into a PROD version or vice versa; if needed, both will have to be submitted to CSSF independently.

For TEST instances referring to a **PAST REFERENCE PERIOD** at the day of remittance the following characteristics apply:

- The testing environment will be fully equivalent for PAST REFERENCE PERIODS to the production environment: the same reports requested by the entities as in production, the same filing indicators, the same deactivated EBA/SRB rules, etc. …).
- There is a limitation for past reference periods: test files may use reference periods whose end date is **LESS THAN 3 years in the past** at the day of remittance

For TEST instances referring to a **FUTURE REFERENCE PERIOD** at the day of remittance the following characteristics apply by default:

- There is a limitation for future reference periods: test files may use reference periods whose end date is **LESS THAN 2 years in advance** at the day of remittance
- The version of the taxonomy used must correspond for the reference period of the test file to the applicable version planned and announced by EBA/SRB
- The testing environment will usually allow the remittance of previously known reports (i.e. defined already in previous versions of EBA/SRB taxonomies) in their updated version; **new reports** (coming with a future EBA/SRB taxonomy version and not known before that version) will not be available at early stages to all reporting entities and will only be added over time for them to the system.
- The applicable future **filing indicators** will NOT NECESSARILY YET be configured (in which case NO filing indicator related errors will be generated), particularly in the early stages of the tests. Filing indicators will be gradually added over time and only then provoke errors.
- For future test files, the list of **deactivated rules** applicable in CSSF production systems will evolve over time during the tests according to EBA/SRB publications; the update of the DEACTIVATED FUTURE EBA rules will take place on a best effort basis.

N.B. The 3 last aspects clearly state that there MAY BE DIFFERENCES when testing files under "FUTURE" conditions compared to the result the same file will give a few months later when sent under "PRODUCTION"/"PAST" conditions. In case a reporting entity wants to make a specific FUTURE test (allowing new reports, specific filing indicators, specific deactivated rules), the according test configuration may be asked via the applicable mail address from the "Contacts" chapter. Please be aware that any support for this type of tests can only be given on a best-effort basis and may be denied if the effort to maintain production files does not permit their support.

Section 3 Requirements regarding XBRL instances

3.1 Reporting areas defined by EBA and SRB

The present section describes the main technical requirements that XBRL instances sent to the CSSF must fulfil.

3.1.1 XBRL Filing Rules and validations

Validations of the incoming data files are organized in 3 levels:

A) Level 1 validation: XBRL Filing Rules

All instances "EBA Reporting Z for entities under CSSF's remit" must be **fully compatible** with the latest revision of the **EBA XBRL Filing Rules** document.

All other instances, i.e. "SRB Reporting T and EBA Reporting Z for entities under SRB's remit" must be **fully compatible** with the latest revision of the **SRB XBRL Filing Rules** document.

The XBRL filing rules can be downloaded from the web-page of the applicable version of the EBA / SRB taxonomies.

As an example, EBA Filing Rules rev. 4.4 can be downloaded at:

https://eba.europa.eu/sites/default/documents/files/document_library/Risk%20Analysis%20and%20Data/Reporting%20Frameworks/Reporting%20Framework%202.10/882113/EBA%20Filing%20Rules%20v4.4.pdf

and SRB filing rules applicable to taxonomy version V05.00.07 can be downloaded at

https://srb.europa.eu/en/file/srbresfilingrulesv40

Caveat:

Some of the rules are marked "MUST", others are marked "SHOULD". CSSF will in most cases NOT generate errors for "SHOULD" rules

B) Level 2 validation: Business rules

The second level of checks relate to consistency of the reported data and are run as part of data validations of the XBRL instance (except for some rules that were too complex to implement in XBRL).

Please refer for the EBA validation rules to the according Excel file on the respective taxonomy version page on the EBA website, e.g. for taxonomy version V2.10:

https://eba.europa.eu/risk-analysis-and-data/reporting-frameworks/reporting-framework-2.10

and for the ResRep2021 Validation Rules to the SRB website, e.g. for version V05.00.07 to:

https://srb.europa.eu/en/file/resrep2021validationrules-v22

Before transmitting the reports to the SRB, the CSSF will ensure that the data do fulfill the levels 1 and 2 checks, otherwise a resubmission will be requested.

C) Level 3 validation: Guidance rules

Following the first levels of controls, the SRB and the CSSF will ensure the level 3 checks available on Annex 3 of the LDR guidance, the CFR guidance, and Annex 4 of the FMIR guidance. Before sending the reports to the CSSF, entities should ensure the respect of level 3 checks by their reports.

3.1.2 Instance coverage

All CSSF XBRL instances cover a single set of data related to:

• one single reporting entity

• one single reporting period

• the appropriate unit

• one single audit status (for the codes, see in chapter 3 point 1.4 Preliminary/Final version)

- one single Consolidation status (for the codes, see chapter 3.3 Accounting versions)

3.1.3 No partial reports

In full alignment with the EBA approaches, CSSF does NOT allow reports with partial information. No update facility is offered, only complete reports containing the full set of data to be reported will be accepted (any new instance will completely replace all prior sendings of the same report)

3.1.4 Scheme and code

It is required that a LEI code issued by any of the endorsed (pre-)LOUs (Local Operating Units) of the Global Legal Entity Identifier System must be used by the reporting entities to identify themselves within XBRL instances[2].

The list of endorsed (pre-)LOUs is available at:

http://www.leiroc.org/publications/gls/lou_20131003_2.pdf

In Luxembourg, a local LOU is operated by LUXCSD S.A.

https://www.luxcsd.com/luxcsd-en/

The scheme to be used in the XBRL instance with a LEI code is

http://standards.iso.org/iso/17442

3.1.5 Applicable rule deactivations for reporting submitted to CSSF

On a regular basis, the EBA publishes an overview of validation rules in their taxonomies that shall be considered as non-applicable or deactivated. The CSSF applies these non-applicable rules in short term to their own systems. Information on when exactly which deactivated rule-set becomes applicable can be found on the CSSF website under

https://www.cssf.lu/en/document/deactivated-validation-rules-cofrep/

Remark: the SRB has up to now not published any official rule deactivations. For version 05.00.07, it is known though that the SRB implementation of validation rules

res_v1052 to res_v1062

gives different results for different XBRL validators and may cause unjustified technical errors with some validators. Reporting entities should ensure the full respect of these rules (though CSSF has deactivated them) as other subsequent authorities (SRB, EBA) may use them.

It is planned that the SRB will use a different implementation for these rules in future versions of their taxonomy (compatible with all XBRL validators), so the problem should disappear for reports remitted in 2022.

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[2] This is also a recommendation by the EBA :

http://www.eba.europa.eu/-/eba-issues-recommendation-on-the-use-of-the-legal-entity-identifier-lei-for-supervisory-purposes

3.2 Reporting areas defined by CSSF

At present, CSSF fully aligns with the according report definitions by SRB and EBA, so no report structure is defined on a national basis in the Resolution area.

Annex 1: naming convention applicable to the 2021 resolution reporting

			Reports under SRB's remit				Reports under CSSF's remit
			LDT/LDR	CFR	FMIR	CIR	RESOL
Code	Meaning	Structure	Authorised values				
TYR	Reporting type	Char(3)	'COF' constant				
DIR	Direction	Char(3)	'REP' for Report → file sent to the CSSF				
E	Reporting entity	Char(1)	'B' (Banks) or 'P' (Investment firms)				
NNNNNNNN	Identification number	Number(8)	00000001…99999999				
YYYY	Year	Number(4)	2020				
MM	Month	Number(2)	12				
TTTTTT	Table	Char(6)	**CLDCON** (data: ent.-pt. LDT-CON) **CLDPOE** (data: ent.-pt. LDT-CON-POE) **CLDRES** (data: ent.-pt. LDT-RES)	**CCFPOE** (data: ent.-pt. CFR-CON-POE) **CCFRES** (data: ent.-pt. CFR-RES) **CCFCON** (data: ent.-pt. CFR-CON)	**CFMCON** (data: ent.-pt. FMI-CON)	**CCICON** (data: ent.-pt. CIR-CON) **SCIIND** (data: ent.-pt. CIR-IND)	**CRESOL** (data: ent.-pt. RESOL_CON) **SRESOL** (data: ent.-pt. RESOL_IND)

			SLDPOE (data: ent.-pt. LDT-IND-POE)	**SCFIND** (data: ent.-pt. CFR-IND)			
			SLDOTH (data: ent.-pt. LDT-IND-OTH)				
LL	Layout	Char(2)	'00' for all tables				
C	Accounting version	Char(1)	'C' for CLDCON, CLDPOE and CLDRES	'C' for CCFCON, CCFRES and CCFPOE	'C' or 'N' or 'L' for FMI-CON	'C' for CCICON	
			'L' or 'N' for SLDPOE and SLDOTH	'L' or 'N' for SCFIND		'L' or 'N' for SCIIND	
D	Final version	Char(1)	code 'N': version PRODUCTION				
			code 'T': version TEST				
S	Sub-type	Char(1)	'-' for all				
.ext	Extension	Char(5)	For 'REP' files: '.zip'				