

Resolution

Reporting and Notification Requirements

Version ~~20 January~~9 June 2023

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Versions

Date	Version	Type	Changes
29/12/2020	1.0	Initial version	Not applicable
25/01/2021	1.1	Updated version	<p>Deadlines for the CFR and FMIR are extended until 30th April (refer to section 2.1.1.2)</p> <p>For the SRB report "ALR", a checklist on reported liabilities as well as a sign-off form need to be submitted (refer to section 2.1.1.4)</p>
2/07/2021	1.2	Updated version	<p>New segments inserted with regards to the EBA V3.0 reports:</p> <ul style="list-style-type: none"> • MREL/TLAC reporting in section 2.1.3; • Notification on impracticability in section 2.1.4
17/12/2021	1.2.1	Updated version	<p>Links to SRB website updated</p> <p>Minor changes of the LDT in section 2.1.1.1 and EBA reporting Z in sections 2.1.2 and 2.2.1</p> <p>New Sign-off form and checklist for reporting eligible liabilities to be provided for each MREL/TLAC reporting submitted in sections 2.1.3 and 2.2.3</p> <p>Change about the scope of the ALR in section 2.1.1.4</p> <p>Change concerning the main point of contact for the</p>

			reporting entities in chapter 4.
9/11/2022	1.2.2	Updated version	Links to SRB website updated Filing indicators to be completed by "true" or "false". Any filing indicators omitted will be rejected by the EBA and the CSSF (refer to section 3.2.2). Integration of the 2023 remittances into the technical part (refer to chapter 5)
20/01/2023	1.2.3	Updated version	Update of the SRB list of country insolvency ranking (refer to section 3.1.5) Specific instructions for LSIs to report the economic functions provided by the investment funds within the EBA reporting Z (refer to section 3.1.6)
06/06/2023	1.2.4	Updated version	Update in accordance with circular CSSF 23/833, repealing circular CSSF 08/334 (refer to sections 5.1.1 and 5.2)

1. Resolution reporting and notification requirements

1.1 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 the following types of reporting: The Single Resolution Board (hereafter "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 SRB's 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.

The EBA reporting on MREL and TLAC based on articles 3 to 6 of the Commission Implementing Regulation (EU) 2021/763 of 23 April 2021 (hereafter "MREL & TLAC reporting"), applicable to entities under the SRB's remit and entities under the CSSF's remit.

The EBA notification on impracticability based on Article 55(2) BRRD (hereafter "impracticability notification").

At the latest by January of each year, the CSSF agent in charge of the entity's resolution plan for entities under the CSSF's remit or the CSSF agent who is member of the SRB Internal Resolution Team (hereafter "SRB IRT" or "IRT") for entities under the SRB's remit will inform by email the respective entities about the scope of reports to be submitted by each entity as provided hereafter.

1.2 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>

1.3 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. 1.2 above).

1.4 Sequence of submission of the Resolution reports

1.4.1 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. However, by a common decision of the EBA and the SRB, the CSSF has to send the EBA reporting 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. At the latest by January of each year, the CSSF agent who is member of the SRB IRT of the Luxembourg entity under the SRB's remit will send (on behalf of the IRT) to the management of the entity instructions regarding the scope of the reporting T and reporting Z applicable for the respective resolution planning cycle.

The MREL & TLAC reporting is a quarterly recurring process. The CSSF, on behalf of the IRT for the entities under the SRB's remit, has sent in July 2021 to the management of each Luxembourg entity under the SRB's remit, instructions regarding the scope of the reporting to be submitted. Should the scope of the reporting change, the CSSF agent who is member of the IRT responsible for the Luxembourg entity under the SRB's remit will send specific instructions to the entity affected by this change. Please refer to 2.1.3 of the present reporting and notification requirements document for further details.

The impracticability notification shall be done whenever necessary. Please refer to 2.1.4 of the present reporting and notification requirements document for further details.

1.4.2 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. By a common decision of the EBA and the SRB, the CSSF has to send the EBA reporting to the SRB, which in its turn will send this reporting to the EBA.

At the latest by January of every year, the CSSF will send to the management of each Luxembourg entity under its remit instructions regarding the scope of the EBA reporting Z applicable for the respective resolution planning cycle. Please refer to 2.2.1 of the present reporting and notification requirements document for further details.

The reporting on MREL and TLAC is a quarterly recurring process. The CSSF has sent in July 2021 to the management of each Luxembourg entity under the CSSF's remit instructions regarding the scope of the reporting. Should the scope of the reporting change, the CSSF will send specific instructions to each bank affected by this change. Please refer to 2.2.3 of the present reporting and notification requirements document for further details.

The notification on impracticability shall be done whenever necessary. Please refer to 2.2.4 of the present reporting requirements document for further details.

2. Overview of the resolution reporting and notification requirements applicable to Luxembourg based entities

2.1 Entities under the Single Resolution Board's remit

2.1.1 Reporting T

The reporting T is composed of the following reports:

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

Details of the most recent SRB reporting requirements for reporting T (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://www.srb.europa.eu/en/content/2023-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>

Entities under the SRB's remit should also submit the EBA CIR reporting ("reporting Z") on a yearly basis and the MREL TLAC reporting ("MREL TLAC") on a quarterly basis.

Where applicable, entities shall send the "Impracticability notification" to the CSSF.

2.1.1.1 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 sheet¹: (i) it represents or provides more than 2% of the resolution group's total risk exposure amount, leverage exposure or total operating income; or (ii) it provides critical functions; or (iii) the total assets exceed EUR 5 bn.

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

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

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

Data domain	Templates	Frequency	Latest remittance date	CSSF code
LDTCON	T99.00, T01.00 to T03.03 and T12.00	Annual	31st March	C
LDTRES	T99.00, T01.00 to T03.03 and T12.00	Annual	31st March	R
LDTINDOTH	T99.00, T01.00 to T03.03 and T12.00	Annual	31st March	O
LDTINDPOE	T99.00, T01 to T12.00	Annual	31st March	E
LDTCONPOE	Not applicable to Luxembourg entities			

SRB guidance to the 2023 LDR can be downloaded from:

https://www.srb.europa.eu/system/files/media/document/2023-01-11_Guidance-on-the-LDR_v1.1.pdf

Main changes to the 2023 LDR are as follows:

Template	Column / Row	Description of Change
-	-	Updated RLE definition: Total Assets above EUR 5bn
-	-	Update on instruments with incentive for the issuer to call the instrument (maturity breakdowns)
-	-	Specification that the applicable insolvency ranking is that of the issuing entity (insolvency ranking)
T01.00	r0110- c0091/c0092; r0161-c0011/c0012; r0200-c0011/c0012; r0200-c0091 to c0102	Extended scope of greyed out cells in T01.00 in alignment with recent changes to the EBA's RESOL Z 02.00 template
T01.00	r0210	Outstanding amount to be reported for Derivatives specified
T02.00	All	Clarification on SREP decision to be applied and COREP reference corrected.
T03.01	-	Reporting of Amount meeting MREL eligibility for liabilities issued to entities within the accounting scope of consolidation but outside the resolution group
T03.01	-	Reporting of intra-resolution group liabilities with respect to T01.00- r0210 Liabilities towards other entities of the resolution group (BRRD art. 44/2/h)

2.1.1.2 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 [irrespective 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 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:

Data domain	Templates	Frequency	Latest remittance date	CSSF code
CFRCONPOE	T98.00, T20.01 to T20.05 and by country specifically requested by the SRB	Annual	30th April	P
CFRRES	T98.00, T20.01 to T20.05 and by country specifically requested by the SRB	Annual	30th April	R
CFRCON	T98.00, T20.01 to T20.05 and by country specifically requested by the SRB	Annual	30th April	C
CFRIND	T98.00, T20.01 to T20.05 and by country specifically requested by the SRB	Annual	30th April	N

Main changes to the CFR guidance relate to updated references (regional level and lending functions), and inclusion of custody services as other services/activities/function and the respective reference for calculating the market share.

SRB guidance to the 2023 CFR can be downloaded from:

https://www.srb.europa.eu/system/files/media/document/2022-09-26_Guidance_2023_CFR_v1.0.pdf

2.1.1.3 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.

Data domain	Templates	Frequency	Latest remittance date	CSSF code
FMICON (IND and CON)	T30.00 to T33.00	Annual	30th April	C

Main changes refer to the clarification of the FMIR guidance 2023 on two specific points. Value of transactions on proprietary accounts for OTC swaps and inclusion of an example for the calculation of credit line at Target 2. Moreover, Cassa Compensazione e Garanzia (CC&G) is replaced by Euronext Clearing in the list of FMIs within the FMIR. For further details, please refer to the SRB guidance on the FMIR available at:

https://www.srb.europa.eu/system/files/media/document/2022-09-26_Guidance_2023_FMIR_v1.0.pdf

2.1.1.4 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 requested only for resolution groups under a Multiple Point of Entry strategy or for resolution groups where the deconsolidation of mortgage credit institutions as per Article 45a (2) BRRD applies.

Entities in scope of this reporting will receive specific instructions from the SRB and the CSSF.

2.1.2 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	CSSF code
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	C
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	N

2.1.3 EBA Reporting of MREL and TLAC

The MREL & TLAC reporting is part of the EBA reporting framework. Institutions for which the resolution plan provides that they would be wound up under normal insolvency proceedings are exempted from these reporting requirements.²

Please note that the Commission Implementing Regulation 2021/763 differentiates between reporting requirements to competent authorities and disclosure requirements to the public. Resolution entities will have to disclose a sub-set of the reporting information to the public.

This part of the reporting and notification requirements document treats the reporting requirements.

The instructions can be downloaded from:

<https://www.eba.europa.eu/regulation-and-policy/recovery-and-resolution/implementing-technical-standards-disclosure-and-reporting-mrel-and-tlac-1>

The reference dates for the quarterly reporting are: 31 March, 30 June, 30 September and 31 December.

The corresponding remittance dates are 18 February, 19 May, 18 August and 18 November of each corresponding calendar year.

The reporting requirements for the MREL & TLAC reporting data are as follows:

1. Individual: EBA Domain Code MREL_TLAC_IND

Resolvability	Is Resolution Entity	M01.00	M02.00	M03.00	M04.00	M05.00	M06.00	M07.00
Resolution	YES	Optional	Optional	Optional	Optional	Not Permitted	Mandatory	Optional
Resolution	NO	Optional	Optional	Optional	Optional	Mandatory	Not Permitted	Optional
Contingent Resolution	YES or NO	Optional	Optional	Optional	Optional	Optional	Optional	Optional

Source: SRB - Resolution Reporting 2021-2022

2. Consolidated: EBA Domain Code MREL_TLAC_CON

Resolvability (Group)	Is Resolution Entity	M01.00	M02.00	M03.00	M04.00	M05.00	M06.00	M07.00
Resolution	YES	Mandatory	Mandatory	Not Permitted	Mandatory	Not Permitted	Not Permitted	Mandatory
Resolution	NO	Not Permitted	Not Permitted	Mandatory	Mandatory	Not Permitted	Not Permitted	Mandatory
Contingent Resolution	YES or NO	Optional	Optional	Optional	Optional	Not Permitted	Not Permitted	Optional

Source: SRB - Resolution Reporting 2021-2022

Contingent Resolution is used in cases where the resolution strategy of the reporting entity is not known.

Where templates are not permitted, XBRL reports containing positive filing indicators for these templates will result in the entire report being rejected.

Where templates are mandatory or optional³, the filing indicators must be positive, even if there is no data delivered.

A Management Sign-off Form should be signed by a member of the Authorized Management for each report submitted by the entity. The Management Sign-Off Form is designed to ensure that the figures for liabilities reported under Article 1(a) of Commission Implementing Regulation (EU) 2021/763 meet the eligibility criteria in the legislation. In

² Nevertheless, resolution authorities may on a case by case basis require basic information on MREL build-up on a semi-annual basis from liquidation entities with MREL above the LAA

³ In practice the SRB requests the optional templates by default for all the entities under its remit.

addition, annexed to this Sign-off Form, there is a checklist for reporting eligible liabilities which should be completed by the entity's reporting officer. The CSSF agent in charge of the entity for resolution purposes will send specific requests by email with delivery instructions.

2.1.4 EBA notification on impracticability

Where financial contracts entered by entities are governed by the law of a third country, article 55(2) BRRD and article 56, paragraph 1bis of the Law of 18 December 2015 on the failure of credit institutions and certain investment firms require that these contracts include a contractual recognition term by which the parties acknowledge that the contract may be subject to bail-in powers and agree to be bound by their effect. In certain situations, it might be legally or otherwise impracticable to achieve contractual recognition of these bail-in powers of the national resolution authority. These cases have to be reported to the CSSF, which in its turn has to inform the SRB.

The template and instructions can be downloaded from:

<https://www.eba.europa.eu/eba-publishes-final-draft-technical-standards-impracticability-contractual-recognition-under-brrd>

The SRB expects banks to:

- Only notify in cases where they determine that it is impracticable to include a bail-in recognition clause in the relevant contracts;
- Submit their notifications in XBRL taking into account the taxonomy developed by the EBA in its Data Point Model.
- Ensure that their notifications are in line with the conditions defined in the forthcoming delegated regulation and provide adequate reasoning why those conditions are met.

The SRB encourages banks to:

- Use the categories of liabilities defined by the SRB (and therefore use template N.01.02 on a forward-looking basis and include liabilities to be entered into within six months).
- Send notifications per liability (based on template N.01.01), if any, on a quarterly basis, and per category (based on template N.01.02) on a semi-annual basis. In both cases, banks are encouraged to send notifications within the last 10 working days of the first month of the quarter (i.e. preferably towards the end of January, April, July and October).

Each notification of a reported entity should represent **a cumulative view of related notifications** for that reporting entity (as each new submission will invalidate the previous one).

2.2 Entities under the CSSF's remit

2.2.1 EBA Reporting Z

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	Annual	30th April	C
	For Luxembourg groups with simplified obligations: Z 01.00, Z02.00, Z03.00, Z 05.01, Z 05.02 and Z 06.00			
RESOLIND	For Luxembourg entities without simplified obligations: all Z templates, except Z 04.00 and Z07.02	Annual	30th April	N
	For Luxembourg entities with simplified obligations: Z 01.00, Z02.00, Z03.00, Z 05.01, Z 05.02 and Z 06.00			

2.2.3 EBA Reporting of MREL and TLAC

The MREL & TLAC reporting is part of the EBA reporting framework. Institutions for which the resolution plan provides that they would be wound up under normal insolvency proceedings are exempted from these reporting requirements⁴.

Please note that the Commission Implementing Regulation 2021/763 differentiates between reporting requirements to competent authorities and disclosure requirements to the public. Resolution entities will have to disclose a sub-set of the reporting information to the public.

This document treats the reporting requirements. For disclosure requirements, please consult the EBA website as stated below.

⁴ Nevertheless, the CSSF as resolution authority may on a case by case basis require basic information on MREL build-up on a semi-annual basis from liquidation entities with MREL above the LAA

The instructions can be downloaded from:

<https://www.eba.europa.eu/regulation-and-policy/recovery-and-resolution/implementing-technical-standards-disclosure-and-reporting-mrel-and-tlac-1>

The reference dates for the quarterly reporting are: 31 March, 30 June, 30 September and 31 December.

The corresponding remittance dates are 18 February, 19 May, 18 August and 18 November of each corresponding calendar year.

The reporting requirements for the MREL & TLAC reporting data are as follows:

1. Individual: EBA Domain Code MREL_TLAC_IND

Resolvability	Is Resolution Entity	M01.00	M02.00	M03.00	M04.00	M05.00	M06.00	M07.00
Resolution	YES	Optional	Optional	Optional	Optional	Not Permitted	Mandatory	Optional
Resolution	NO	Optional	Optional	Optional	Optional	Mandatory	Not Permitted	Optional
Contingent Resolution	YES or NO	Optional	Optional	Optional	Optional	Optional	Optional	Optional

Source: SRB - Resolution Reporting 2021-2022

2. Consolidated: EBA Domain Code MREL_TLAC_CON

Resolvability (Group)	Is Resolution Entity	M01.00	M02.00	M03.00	M04.00	M05.00	M06.00	M07.00
Resolution	YES	Mandatory	Mandatory	Not Permitted	Mandatory	Not Permitted	Not Permitted	Mandatory
Resolution	NO	Not Permitted	Not Permitted	Mandatory	Mandatory	Not Permitted	Not Permitted	Mandatory
Contingent Resolution	YES or NO	Optional	Optional	Optional	Optional	Not Permitted	Not Permitted	Optional

Source: SRB - Resolution Reporting 2021-2022

Contingent Resolution is used in cases where the resolution strategy of the reporting entity is not known.

Where templates are not permitted, XBRL reports containing positive filing indicators for these templates will result in the entire report being rejected.

Where templates are mandatory or optional⁵, the filing indicators must be positive, even if there is no data delivered.

Where modules are optional, the XBRL reports may be delivered with positive or negative filing indicators.

A Management Sign-off Form should be signed by a member of the Authorized Management for each report submitted by the entity. The Management Sign-Off Form is designed to ensure that the figures for liabilities reported under Article 1(a) of Commission Implementing Regulation (EU) 2021/763 meet the eligibility criteria in the legislation. In addition, annexed to this Sign-off Form, there is a checklist for reporting eligible liabilities which should be completed by the entity's reporting officer. The CSSF agent in charge of the entity for resolution purposes will send specific requests by email for delivery instructions.

2.2.4 EBA notification on impracticability

Where financial contracts of entities are governed by the law of a third country, article 55(2) BRRD and article 56, paragraph 1bis of the Law of 18 December 2015 on the failure of credit institutions and certain investment firms require that these contracts include a

⁵ The SRB requests by default all the optional templates for the entities under its remit. Due to the need for consistency with the SRB, the optional templates for entities under CSSF's remit are requested.

contractual recognition term by which the parties acknowledge that the contract may be subject to bail-in powers and agree to be bound by their effect. In certain situations, it might be legally or otherwise impracticable to achieve contractual recognition of the bail-in powers. These cases have to be reported to the CSSF.

The template and instructions can be downloaded from:

<https://www.eba.europa.eu/eba-publishes-final-draft-technical-standards-impracticability-contractual-recognition-under-brrd>

The same expectations to banks as outlined by the SRB shall also apply to banks under the remit of the CSSF and therefore banks should:

- Only notify in cases where they determine that it is impracticable to include a bail-in recognition clause in the relevant contracts;
- Submit their notifications in XBRL taking into account the taxonomy developed by the EBA in its Data Point Model.
- Ensure that their notifications are in line with the conditions defined in the forthcoming delegated regulation and provide adequate reasoning why those conditions are met.
- Use the categories of liabilities defined by the SRB (and therefore use template N.01.02 on a forward-looking basis and include liabilities to be entered into within six months).
- Send notifications per liability (based on template N.01.01), if any, on a quarterly basis, and per category (based on template N.01.02) on a semi-annual basis. In both cases, banks are encouraged to send notifications within the last 10 working days of the first month of the period (i.e. preferably towards the end of January, April, July and October).

Each notification should represent **a cumulative view of related notifications** for that reporting entity (as each new submission will invalidate the previous one).

3. Specific instructions and points of attention

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

3.1 Specific instructions

3.1.1 Reference date for Reporting T and Z

Reporting T and Z 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.

3.1.2 Currency for Reporting T and Z, MREL & TLAC reporting, and Impracticability notification

Entities **under SRB's remit** shall report exclusively **in EUR**.

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

3.1.3 Accounting scope

There are 2 accounting levels applicable:

Reporting IND: when an individual report is requested, entities should report with the highest level of accounting version applicable for supervision i.e. including branches where applicable.

Reporting CON: when a consolidated report is requested, entities should report with the consolidated accounting version applicable for supervision.

The FMI report is requested by default on a consolidated basis i.e. only the data domain "FMICON" is available. When an entity is not subject to consolidated supervision, the entity should report the FMICON on an individual basis (including branches where applicable).

3.1.4 Preliminary version

Only preliminary versions have to be reported.

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.

Any subsequent change following the latest submissions of SRB reporting T and EBA reporting Z, the MREL & TLAC reporting, as well as the Impracticability notification should be explained and communicated by email without undue delay to the CSSF agent in charge of the entity under the CSSF's remit or the CSSF agent who is member of the IRT for the entity under the SRB's remit.

3.1.5 Insolvency ranking

The latest standardised presentation of insolvency rankings is published at:

https://www.srb.europa.eu/system/files/media/document/2023-01-17_LDR-Annex-on-Insolvency-ranking-2022-v1.09.pdf

3.1.6 Economic functions provided by LSIs to investment funds

The economic functions provided to investment funds in template **Z 07.01** (for "Payment, Cash, Settlement, Clearing, Custody) should be completed as follows:

- **Row 0220** i.e. "3.7 Other services / activities / functions (1)" should be completed by the **depository function** provided to the investment funds. Monetary amount should be completed by the Net Asset Value of the investment funds for which the depository function is provided.
- **Row 0230** i.e. "3.8 Other services / activities / functions (2)" should be completed by the **fund administration services** provided to the investment funds, which encompass all the administrative functions provided to investment funds **with the exclusion of the transfer agency services**. Monetary amount should be completed by the Net Asset Value of the investment funds for which the fund administration function is provided.
- **Row 0240** i.e. "3.9 Other services / activities / functions (3)" should be completed by the **transfer agency function** provided to the investment funds. Monetary amount should be completed by the Net Asset Value of the investment funds for which the transfer agency function is provided.

3.2 Points of attention

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

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://www.srb.europa.eu/en/content/2023-resolution-reporting>

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

Filing Indicators should be either "false" or "true". A Filing Indicator omitted will be rejected by the EBA and the CSSF for the 2023 resolution reporting.

4. Contacts

4.1 Entities under the SRB's remit

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:

[Q&A | Single Resolution Board \(europa.eu\)](#)

Alternatively, reporting entities should contact directly the CSSF agent who is member of the IRT.

4.2 Entities under CSSF's remit

Reporting entities should contact directly the CSSF agent in charge of the entity for resolution purposes.

4.3 Technical issues for entities under CSSF and SRB remit and general questions for entities under CSSF's remit

Technical issues for transmitting resolution reporting should be reported to gfd@cssf.lu and to francois.basso@cssf.lu.

General questions for entities under CSSF's remit can be raised to:

Reporting	Report	Main Contact	Alternate
EBA reporting Z	RESOL	Alexander HUMMEL alexander.hummel@cssf.lu Phone: +352 26 25 1- 2688	Francois BASSO francois.basso@cssf.lu Phone: +352 26 25 1- 2782
EBA reporting on MREL and TLAC	MREL TLAC		
EBA notification on impracticability	Impracticability		

5. Reporting format and technical specifications

5.1 File format and file naming convention

5.1.1 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
EBA	V3.0.0/3.0.1	2021-06	Final	EBA V3.0 phases 1 & 2	https://www.eba.europa.eu/risk-analysis-and-data/reporting-frameworks/reporting-framework-3.0 Only the latest versions shall be used (e.g. at present phase 1 marked "Updated 14 January 2021" and phase 2 marked "Updated 3 June") in case EBA defines new structures or fixes structures from phase 1.
SRB	V06.00.03	2021-12	Final	SRB Resolution 2022	https://www.srb.europa.eu/en/content/2022-resolution-reporting
EBA	V3.1.0/3.1.1	2021-09	Final	EBA V3.1 (phases 1 & 2)	https://www.eba.europa.eu/risk-analysis-and-data/reporting-frameworks/reporting-framework-3.1
EBA	V3.2	2022-12 (for resolution-related modules)	Final	EBA V3.2 (phases 1 & 2 & 3)	https://www.eba.europa.eu/risk-analysis-and-data/reporting-frameworks/reporting-framework-3.2
SRB	V7.0.2	2022-12	Final	SRB Resolution 2023	https://www.srb.europa.eu/en/content/2023-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 and with the applicable Filing Rules.

The COF “file naming conventions” and following report characteristics apply for the 2023 remit of EBA V3.2 and SRB V7.0.2 files:

(1) Reporting T for entities under SRB's remit

SRB module	CSSF report code	CSSF cons. Code	Data domain	XBRL <Identifier> consolidation code
ldr.xsd	LDRXXX	C	LDTCON	CON
ldr.xsd	LDRXXX	P	LDTCONPOE	CONPOE
ldr.xsd	LDRXXX	R	LDTRES	RES
ldr.xsd	LDRXXX	E	LDTINDPOE	INDPOE
ldr.xsd	LDRXXX	O	LDTINDOTH	INDOTH
cfr.xsd	CFRXXX	C	CFRCON	CON
cfr.xsd	CFRXXX	R	CFRRES	RES
cfr.xsd	CFRXXX	N	CFRIND	IND
cfr.xsd	CFRXXX	P	CFRCONPOE	CONPOE
fmir.xsd	FMIRXX	C	FMICON	CON
cir.xsd	CIRXXX	C	CIRCON	CON
cir.xsd	CIRXXX	N	CIRIND	IND

(2) Reporting Z for entities under CSSF's remit

EBA V3.2 module	CSSF report code	CSSF cons. Code	Data domain	XBRL <Identifier> consolidation code
resol.xsd	RESOLX	C	RESOLCON	CON
resol.xsd	RESOLX	N	RESOLIND	IND

(3) Reporting MREL/TLAC and impracticability notifications for entities under SRB and CSSF's remit

EBA V3.2 module	CSSF report code	CSSF cons. Code	Data domain	XBRL <Identifier> consolidation code

mrel_tlac.xsd	MRTLAX	C	MRELTACCON	CON
mrel_tlac.xsd	MRTLAX	N	MRELTACIND	IND
notif_impracticability.xsd	NOTIMP	N	NOTIFIMPRACTICABILITY	IND
mrel_decisions.xsd	MRDECI	n/a	n/a	n/a

N.B. MREL_decisions reporting is performed by the CSSF and is not expected to be delivered in XBRL by reporting entities.

[The methods of transmitting reports via external channels \(naming convention\) isare available at:](#)

[Methods of transmitting reports via external channels \(Naming convention\) – CSSF](#)

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

A mandatory file naming convention has been specified for COF files in the following document:

Example:

.ZIP	XBRL instance	Cons.
COFREP-B00000999-2022-12-LDRXXX-00-C-N--.zip	COFREP-B00000999-2022-12-LDRXXX-00-C-N---LDRXXX.xbrl	CON
COFREP-B00000999-2022-12-LDRXXX-00-O-N--.zip	COFREP-B00000999-2022-12-LDRXXX-00-O-N---LDRXXX.xbrl	INDOTH
COFREP-B00000999-2022-12-CFRXXX-00-P-N--.zip	COFREP-B00000999-2022-12-CFRXXX-00-P-N---CFRXXX.xbrl	CONPOE
COFREP-B00000999-2022-12-NOTIMP-00-N-N--.zip	COFREP-B00000999-2022-12-NOTIMP-00-N-N---NOTIMP.xbrl	IND

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

5.1.2 Reporting to be remitted in Excel and Pdf 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 and the Management Sign-off Form (including the checklist for reporting eligible liabilities) of the MREL TLAC reporting that have to be provided respectively in Excel and Pdf format.

Specific instructions regarding the delivery of the Additional Liability Report, the Management Sign-off Form (including the checklist for reporting eligible liabilities) of the MREL TLAC reporting will be sent to the reporting entity by the CSSF agent in charge of the entity for resolution purposes.

5.2 Data transmission and security envelope

5.2.1 Transmission channel for COF reports

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 [in accordance with exchange means "Canaux externes historiques" referenced in:](#)

~~introduced by circular CSSF 08/334 and shall use the according signature / encryption mechanisms:~~

~~[https://www.cssf.lu/en/document/circular-cssf-08-334/Circular_CSSF_23/833_\(only_in_French\)_-CSSF](https://www.cssf.lu/en/document/circular-cssf-08-334/Circular_CSSF_23/833_(only_in_French)_-CSSF)~~

~~by following the encryption standards, procedures and file naming conventions detailed in:~~

~~[Methods of transmitting reports via external channels \(Naming convention\) - CSSF](#)~~

This system of transmission channels is documented under the following address:

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

5.2.2 Testing environment with future sending possibility for COF reports

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~~(refer to section 5.2.1).

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~~as

referred in section 5.2.1 (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.

5.3 Requirements regarding XBRL instances

5.3.1 Reporting areas defined by EBA and SRB

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

5.3.1.1 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 applicable 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 applicable 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 defined in section 5.1.1.

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 and SRB validation rules to the according Excel file on the respective taxonomy version page as described in section 5.1.1.

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 in accordance with the annexes of the LDR guidance, the CFR guidance, and the FMIR guidance. Before sending the reports to the CSSF, entities should ensure the respect of level 3 checks by their reports.

5.3.1.2 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)

5.3.1.3 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)

5.3.1.4 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 instances⁶.

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

- From Resolution V7.0.2 and EBA V3.2 reports:

<https://eurofiling.info/eu/rs>

In accordance with EBA Filing rules 5.2 and SRB Filing rules srb_res_filing_rules_v6.1, the applicable code needs to be followed in the <identifier> tag by the according EBA resp. SRB consolidation code, e.g.

```
<xbrli:identifier  
scheme="https://eurofiling.info/eu/rs">ABC012345678901AT001.INDOTH</xbrli:identifier>
```

```
<xbrli:identifier  
scheme="https://eurofiling.info/eu/rs">ABC012345678901AT001.CON</xbrli:identifier>
```

...

5.3.1.5 Applicable rule deactivations for reporting submitted to CSSF

The EBA and SRB publish an overview of validation rules in their taxonomies and give information on those that shall be considered as non-applicable or deactivated. The CSSF applies these non-applicable rules in short term to their own systems.

5.3.2 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.

⁶ This is also a recommendation by the EBA:

[Recommendation on the use of Legal Entity Identifier \(LEI\) | European Banking Authority \(europa.eu\)](#)