

# COMMISSION de SURVEILLANCE du SECTEUR FINANCIER

In case of discrepancies between the French and the English text, the French text shall prevail

Luxembourg, 25 September 2007

To all Luxembourg credit institutions  
and branches of non-EU credit  
institutions

## CIRCULAR CSSF 07/319

**Following the publication of Circular 14/593, the provisions  
of this circular only apply to the following reporting: B1.1,  
B1.6, B2.1, B2.5, B1.5 and B 2.4.**

- Subject:**
- A. New prudential reporting scheme regarding capital adequacy (tables B 1.4 and B 6.4)**
    - Update of the *Recueil des instructions aux banques* relating to tables B 1.4 and B 6.4
    - Publication of the technical document relating to tables B 1.4 and B 6.4 (Schedule of conditions)
    - Publication of the XBRL taxonomies of tables B 1.4 and B 6.4
  - B. New prudential financial reporting scheme (tables B 1.1, B 1.6, B 2.1, B 2.5 and B 6.1, B 6.6, B 6.2, B 6.7)**
    - Publication of the technical document relating to tables B 1.1, B 1.6, B 2.1, B 2.5 and B 6.1, B 6.6, B 6.2, B 6.7 (Schedule of conditions)
    - Publication of the XBRL taxonomies of tables B 1.1, B 1.6, B 2.1, B 2.5 and B 6.1, B 6.6, B 6.2, B 6.7

Dear Sir, Madam,

1. Circular CSSF 07/316 introduced several amendments to the prudential reporting: the update of the new prudential financial reporting scheme, of the new prudential reporting scheme regarding capital adequacy and of certain other prudential reporting tables.

As announced in circular CSSF 07/316, this circular provides the technical aspects relating to the new prudential reporting schemes: the XBRL taxonomy corresponding to the new prudential reporting tables and the Schedule of conditions including the technical instructions for the transmission of these tables in electronic format.

Moreover, this circular already contains the updated parts of the *Recueil des instructions* relating to the new prudential reporting scheme regarding capital adequacy.

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## **A. New prudential reporting scheme regarding capital adequacy (tables B 1.4 and B 6.4)**

2. This circular updates the parts of the *Recueil des instructions aux banques* relating to tables B 1.4 and B 6.4. This update had become necessary due to the adoption of the new prudential reporting scheme regarding capital adequacy applicable as from 1 January 2008 and includes, on the one hand, the documentation relating to the applicability of the different reporting scheme tables B 1.4 and B 6.4 and, on the other hand, the description of the different items of tables B 1.4 and B 6.4.

3. This circular also provides the technical documentation relating to the new prudential reporting scheme regarding capital adequacy applicable as from 1 January 2008 on an individual and consolidated basis (new tables B 1.4 and B 6.4 updated by the circular CSSF 07/316).

The technical documentation (Schedule of conditions) of tables B 1.4 and B 6.4 includes:

- general information on tables B 1.4 and B 6.4;
- links to explanatory documents;
- verification rules applicable to tables B 1.4 and B 6.4;
- information on the format of XML files (XBRL) to be transmitted to the CSSF in the context of prudential reporting.

4. Moreover, this circular introduces version 1.0 of the taxonomies of the new prudential reporting scheme regarding capital adequacy.

## **B. New prudential financial reporting scheme (tables B 1.1, B 1.6, B 2.1, B 2.5 and B 6.1, B 6.6, B 6.2, B 6.7)**

5. This circular provides the technical documentation relating to the new prudential financial reporting scheme applicable as from 1 January 2008 on an individual and consolidated basis (new tables B 1.1, B 1.6, B 2.1, B 2.5 and B 6.1, B 6.6, B 6.2, B 6.7 updated by the circular CSSF 07/316).

The technical documentation (Schedule of conditions) of tables B 1.1, B 1.6, B 2.1, B 2.5 and B 6.1, B 6.6, B 6.2, B 6.7 includes:

- general information on tables B 1.1, B 1.6, B 2.1, B 2.5 and B 6.1, B 6.6, B 6.2, B 6.7;
- links to explanatory documents;
- rules applicable to tables B 1.1, B 1.6, B 2.1, B 2.5 and B 6.1, B 6.6, B 6.2, B 6.7;
- information on the format of XML files (XBRL) to be transmitted to the CSSF in the context of prudential reporting.

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6. Moreover, this circular introduces version 1.0 of the taxonomies of the new prudential financial reporting scheme (also including the taxonomy relating to the other prudential reporting table B 1.5).

7. The documents presented in this circular are available for consultation and download on the CSSF website (<http://www.cssf.lu>) under the section Legal reporting/Periodic reporting.

It is advisable to subscribe to the Legal reporting section of the CSSF website in order to receive regular and automatic e-mail notifications on news and amendments relating to the new prudential reporting schemes.

8. A consolidated version of the *Recueil des instructions aux banques* on the new prudential financial reporting scheme and the other prudential reporting tables, the taxonomy relating to tables B 1.2 and B 2.4 as well as the Schedule of conditions including the technical instructions for the electronic transmission of tables B 1.5, B 1.2 and B 2.4 will be published before the end of 2007.

9. For any question in relation to point A. of this circular, please contact Mr Pierrot Rasqué (e-mail: [sge.pierrot.rasque@cssf.lu](mailto:sge.pierrot.rasque@cssf.lu)) or send an email to [xbrl@cssf.lu](mailto:xbrl@cssf.lu) (for IT questions).

For any question in relation to point B. of this circular, please contact Mrs Christina Pinto (e-mail: [sge.christina.pinto@cssf.lu](mailto:sge.christina.pinto@cssf.lu)) or send an email to [xbrl@cssf.lu](mailto:xbrl@cssf.lu) (for IT questions).

Yours faithfully,

COMMISSION DE SURVEILLANCE DU SECTEUR FINANCIER

Simone DELCOURT  
Director

Jean-Nicolas SCHAUS  
Director General