

**COMMISSION de SURVEILLANCE  
du SECTEUR FINANCIER**

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

Luxembourg, 8 November 2007

To all credit institutions

**CIRCULAR CSSF 07/324**

**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:** Additional details on the new reporting tables for credit institutions

**A. 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)**

- Update of the technical document (Schedule of conditions)
- Update of the XBRL taxonomies

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

- Update of the technical document (Schedule of conditions)
- Update of the document relating to the creation of tables

**C. Other Tables (tables B 1.2, B 1.5 and B 2.4)**

- Publication of the technical documents (Schedule of conditions)
- Publication of the XBRL taxonomies
- Update of table B 1.2

**D. Transmission of the files including the new prudential reporting to the CSSF**

Dear Sir, Madam,

1. This circular, a follow-up to the circulars CSSF 07/316 and CSSF 07/319, updates the technical documents and the XBRL taxonomies relating to the new prudential financial reporting scheme as well as the new prudential reporting scheme regarding capital adequacy.

This circular also provides the technical aspects relating to the other prudential financial reporting tables, i.e. the XBRL taxonomies and the Schedule of conditions including the technical instructions for the transmission of these tables in electronic format.

A. 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)

2. This circular provides an update of the technical documentation (Schedule of conditions) relating to the new prudential financial reporting scheme applicable as from 1 January 2008 (update of circular CSSF 07/319).

3. Moreover, this circular introduces version 1.01 of the taxonomies relating to these tables.

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

4. This circular provides an update of the technical documentation (Schedule of conditions) relating to the new prudential reporting scheme regarding capital adequacy applicable as from 1 January 2008 (update of circular CSSF 07/319).

5. The circular provides an update of the document relating to the amendments of the scheme of tables B 1.4 and B 6.4 as compared to the version of CEBS COREP scheme (version dated 16.10.2006).

C. Other Tables (tables B 1.2, B 1.5 and B 2.4)

6. The technical documentation (Schedule of conditions) of these tables includes:

- general information;
- links to explanatory documents;
- rules applicable to table B 1.2;
- information on the format of XBRL files to be transmitted to the CSSF in the context of prudential reporting.

7. Moreover, this circular introduces version 1.0 of the taxonomies relating to these tables.

8. This circular provides an update of table B 1.2 taking into account the adoption of the euro by Slovenia on 1 January 2007. To this effect, the list of currencies of the Member States which are not included in the European Exchange Rate Mechanism II (ERMII, point 2 of table B 1.2) has been adapted.

D. Transmission of the files including the new prudential reporting to the CSSF

9. The credit institution itself must perform the encryption and then send the encrypted file through the transmission channel. However, during the transition period, the transmission of a non-encrypted file through the transmission channel, which will immediately be encrypted by Luxtrust, will be tolerated.

10. All 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](#).

11. For any question concerning 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

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Director

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Director General