

# **Technical note regarding IORP remittances to CSSF**

July 18<sup>th</sup> 2019



<b>Date</b>	<b>Version</b>	<b>Type</b>	<b>Changes</b>
<b>July 2019</b>	<b>Version 0.1</b>	<b>Initial draft version</b>	<b>Initial version</b>
<b>July 2019</b>	<b>Version 0.2</b>	<b>Reviewed draft version</b>	<b>Various wording changes</b>
<b>July 2019</b>	<b>Version 1.0</b>	<b>Initial production version</b>	<b>First official version</b>

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# Technical specifications for IORP reportings

## Section 1 File format and versions

### 1.1 Reporting areas governed by EU regulations

Reports covered by European regulations shall be reported in the XBRL (eXtensible Business Reporting Language - XBRL) format.

The XBRL taxonomies to be used for reporting purposes have been published by EIOPA (European Insurance and Occupational Pensions Authority) under the following addresses:

Owner	Version	Reference periods - applicability	Status	URL
EIOPA	V2.3	From 2019-09 to the applicability of the next IORP version published by EIOPA	Final	<a href="https://eiopa.europa.eu/regulation-supervision/insurance/reporting-format/data-point-model-and-xbrl">https://eiopa.europa.eu/regulation-supervision/insurance/reporting-format/data-point-model-and-xbrl</a> <

Important notice:

When submitting a report, institutions shall **mandatorily** use the "Version" of the taxonomy (column 2) applicable to the reporting reference date (column 3). This means for example that the first report to be submitted to CSSF (reference period 2019-09) has always to be submitted using version 2.3 of EIOPA's pension fund taxonomies (even though over time, newer versions of EIOPA's pension fund taxonomies will be added to the above table and be applicable to later reference periods than 2019-09).

Unless specified otherwise in the present document, all XBRL instances sent to CSSF have to be fully compliant with the XBRL format defined by EIOPA and all applicable specifications.

At present the data requested to be submitted in the EIOPA resp. ECB Add-On scope will be transmitted to CSSF using the **technical compartment identifier '0000000'** ("**data applicable to the entire IORP**") which will contain aggregated data of all authorized compartments.

### 1.2 Additional reporting areas as defined by CSSF

In addition to the reports governed by EU regulations, CSSF requests supplementary reports. For these reports, the same EIOPA XBRL taxonomies are to be used, the sole difference being that such reports will be requested on a compartment / subfund level, i.e. that the compartment will be here **the authorized compartment to which the data apply ('00000001', ..., 'nnnnnnnn')**.

## Section 2 File naming convention

### 2.1 Applicable file naming convention

A mandatory file naming convention "SUF" is specified in the following document:

[http://www.cssf.lu/fileadmin/files/Reporting\\_legal/transport\\_securisation\\_reporting/Convention\\_de\\_nom.pdf](http://www.cssf.lu/fileadmin/files/Reporting_legal/transport_securisation_reporting/Convention_de_nom.pdf)

Based on the naming convention chapter

SUF – XBRL reportings for subfund-based structured products

a correct naming for a zipped IORP report will thus be structured as  
SUFREP-ENNNNNNNN-TJJJJJJJ-SSSSSSSS-YYYY-MM-R-TTTTTT-LL-C-D-S.zip

and the following report names TTTTTT and XBRL “entry points” will correspond:

Report name	File naming convention	Version	Type	Data domains	Entry point
SQRIXX	“SUF”	All	EIOPA	Quarterly reporting Pension Funds individual	qri.xsd
SARIXX	“SUF”	All	EIOPA	Annual reporting Pension Funds individual	ari.xsd
SQEIXX	“SUF”	All	EIOPA & ECB Add-on	Quarterly ECB Add-on reporting Pension Funds individual	qei.xsd
SAEIXX	“SUF”	All	EIOPA & ECB Add-on	Annual ECB Add-on reporting Pension Funds individual	aei.xsd

Example:

Zipped IORP report	XBRL Instance (exactly 1 XBRL instance per zipped IORP report)
SUFREP-B00000999-F00009999-00000000-2020-12-F-SARIXX-00-L-N--.zip	SUFREP-B00000999-F00009999-00000000-2020-12-F-SARIXX-00-L-N---SARIXX.xbrl

This example describes an annual reporting F SARIXX layout 0 (taxonomy ARI as defined by EIOPA in Version 2.3), sent by bank B999 as remitter (i.e. technical sender) on behalf of pension fund F00009999 compartment 0 (aggregated figures for all authorized compartments) for reference period 2020-12 in accounting version ‘L’ and definitive version ‘N’.

Remark: at present, EIOPA’s aggregated entry points

Entry point	Data
ara.xsd	Annual reporting Pension Funds aggregated
axa.xsd	Annual reporting exempted Pension Funds aggregate
qra.xsd	Quarterly reporting Pension Funds aggregated

are **NOT used** and need NOT to be remitted to CSSF.

CSSF decided not to allow exempted reports for the EIOPA scope, so also reports

SAXIXX	“SUF”	All	EIOPA	Annual reporting exempted Pension Funds individual	axi.xsd
SAEEXX	“SUF”	All	EIOPA & ECB Add-on	Annual ECB Add-on reporting exempted Pension Funds individual	aeex.xsd

will **not** be used by CSSF

## **2.2 Accounting version**

All IORP reports are to be submitted as individual reportings, using CSSF accounting status 'L'

- Code L: reporting on an individual level (excluding foreign branches)

This code is to be used in the position coded 'C' in the **Filename structure of the zipped IOPR report** mentioned in section 2.1.

### **2.3 Definitive / final version**

All IORP reports are to be submitted as non-definitive reports, using CSSF final status 'N'

- Code N: non-audited figures

This code is to be used in the position coded 'D' in the **Filename structure of the zipped IOPR report** mentioned in section 2.1.

## ***Section 3 Data transmission and security envelope***

### **3.1 Transmission channels and operators for the transmission to CSSF**

Regardless of whether they are governed by national provisions or EU regulations, all reports 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:

[http://www.cssf.lu/fileadmin/files/Lois\\_reglements/Circulaires/Hors\\_blanchiment\\_terrorisme/cssf08\\_334.pdf](http://www.cssf.lu/fileadmin/files/Lois_reglements/Circulaires/Hors_blanchiment_terrorisme/cssf08_334.pdf)

This system of transmission channels (including the 2 channel operators that are at present accepted by CSSF as circular 08/334 operators) is documented under

<http://www.cssf.lu/en/supervision/banks/legal-reporting/file-transport-and-data-protection/>

### **3.2 Certificates and certificate registration procedure**

As a reminder, the expected IORP name structure is

SUFREP-ENNNNNNNN-TJJJJJJJ-SSSSSSSS-YYYY-MM-R-TTTTTT-LL-C-D-S.zip

The entity that has to own a certificate to sign IORP reports in accordance with the standards of the 08/334 channels is the technical sender of the reports as identified in the file name by its CSSF identifier

ENNNNNNNN

("The identification number allocated by the CSSF" as mentioned in circ. CSSF 08/334)

Thus one technical sender may send IORP reports for various IORPs; the codes of **all** IORPs that the technical sender is in charge of should be listed in the same mail (explained in chapter 4.3 of circular CSSF 08/334)

[http://www.cssf.lu/fileadmin/files/Lois\\_reglements/Circulaires/Hors\\_blanchiment\\_terrorisme/cssf08\\_334eng.pdf](http://www.cssf.lu/fileadmin/files/Lois_reglements/Circulaires/Hors_blanchiment_terrorisme/cssf08_334eng.pdf)

using the structure of the IORP IDs from the filename to generate their list of IORPs .

TJJJJJJJ

...

TJJJJJJJ

(the list of codes corresponding to one or more IORPs that the technical sender is in charge of)

In accordance with the procedures described in circular CSSF 08/334, the mentioned mail is to be sent by the technical sender to CSSF, the official letters granting the right to the technical sender to send reports on behalf of the IORPs need to be sent by an entity authorized by the board of directors of every IORP.

## **Section 4 Requirements regarding the content of XBRL instances**

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

### **4.1 XBRL Instance coverage**

All CSSF instances cover a single set of data related to

- one single IORP (subfund)
- one single reporting period
- the appropriate unit (currency)
- one single audit status
- one single Consolidation status

### **4.2 No partial reports**

In full alignment with the EIOPA approaches, CSSF does NOT permit reports with partial information only. 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)

### **4.3 XBRL Filing Rules**

Unless specified otherwise in the present document, all instances must be **fully compatible** with the Filing rules document that is part of the IORP taxonomy V2.3 documentation and accessible in the same web-page as the taxonomy.

Remark: as of today, the applicable version of EIOPA's filing rules for the initial version V2.3 of the pension fund taxonomy is located under [https://dev.eiopa.europa.eu/Taxonomy/Full/2.3.0/Common/EIOPA\\_XBRL\\_Filing\\_Rules\\_2.3.0\\_ho\\_tfix.pdf](https://dev.eiopa.europa.eu/Taxonomy/Full/2.3.0/Common/EIOPA_XBRL_Filing_Rules_2.3.0_ho_tfix.pdf)

### **4.4 Scheme and code**

IORPS must use their **LEI code** issued by any of the endorsed LOUs (Local Operating Units) of the Global Legal Entity Identifier System to identify themselves within XBRL instances for any report related to the **technical compartment identifier "00000000"**.

Additional information on LEI codes are available under <https://www.gleif.org/>

Remark: in Luxembourg, a local LOU is operated by LUXCSD S.A.

<http://www.luxcsd.lu>

For all **authorized compartments**, the use of a **LEI code is strongly encouraged**, but the **applicable CSSF code may be used as an alternative**.

**The following schemes and identifier code formats are thus to be used within the XBRL instance:**

<b>Alternat.</b>	<b>Code</b>	<b>Scheme</b>	<b>Code format</b>
<b>1</b>	<b>LEI</b>	<b><i>http://standards.iso.org/iso/17442</i></b>	<b><i>Normal LEI code officially assigned</i></b>
<b>2</b>	<b>CSSF</b>	<b><i>SC</i></b>	<b><i>TJJJJJJJ-SSSSSSSS (taken from CSSF's filename structure)</i></b>

**Examples:**

**Alternative 1:**

**<identifier**

***scheme="http://standards.iso.org/iso/17442">969500X1Y8G7LA4DYS04</i>***

**>**

**Alternative 2:**

***<identifier scheme="SC"> F00009999-00000000</i>***

#### **4.5 Applicable rule deactivations for reportings submitted to CSSF**

On a regular basis, EIOPA publishes an overview of validation rules in their taxonomies that shall be considered non-applicable resp. 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

<http://www.cssf.lu/en/supervision/banks/legal-reporting/file-transport-and-data-protection/>