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EBA publishes amended technical standards on supervisory and resolution reporting for EU institutions and the corresponding DPM and XBRL taxonomy 2.9

28 May 2019

The European Banking Authority (EBA) published today amendments to the Implementing Technical Standards (ITS) on supervisory reporting. The updated corresponding Data Point Model (DPM) and XBRL taxonomy include amendments to COREP and Liquidity, as well as to resolution planning reporting. This package forms part of the EBA reporting framework version 2.9, which will be applicable for first submissions of data as of December 2019 (Resolution), March 2020 (COREP) and April 2020 (Liquidity).

Amendments to the ITS on supervisory reporting

These final draft ITS amending the European Commission's Implementing Regulation (EU) No 680/2014 on supervisory reporting aim to keep reporting requirements in line with changes in the regulatory framework and with the evolving needs for Supervisory Authorities' risk assessments. This first set of updated ITS include:

- amendments with regard to COREP to reflect the new securitisation framework;
- amendments with regard to liquidity in response to the LCR Delegated Act
- clarifications and corrections as regards reporting on COREP and additional monitoring metrics for liquidity (technical amendments).

These final draft ITS will be submitted to the European Commission for adoption together with the final draft ITS on FINREP changes, (launched for consultation on 28 August 2018) which is expected for early Q3 2019.

Technical package for version 2.9 – COREP and Resolution of the reporting framework

The documents covering modules on COREP, Liquidity and resolution planning published today include the following:

- A set of XML files forming the XBRL taxonomy and a description of the architecture of the XBRL taxonomy;
- A DPM data dictionary database together with a DPM table layout and data point categorisation;
- A list of validation rules.

Cooperation with the Single Resolution Board (SRB)

The EBA has cooperated closely with the SRB with regard to the reporting on resolution planning. This release of the DPM, validation rules and taxonomy includes, for practical reasons, additional information required by the SRB beyond the minimum framework established in the EBA ITS on resolution reporting requirements, namely new information on critical functions and financial market infrastructures as well as amendments to the liabilities data reporting. The SRB's additional requirements are under the SRB's responsibility and any question related to it should be addressed directly to them. Please click [here](#) for more information.

Implementation and remittance date

The first reporting reference date will be 31 March 2020 for COREP changes, 30 April 2020 for changes regarding liquidity (LCR and ALMM) and 31 December 2019 for resolution planning.

Background and legal basis

The EBA is required to develop ITS specifying supervisory reporting in the areas of own funds, financial information, losses stemming from lending collateralised by immovable property, large exposures, leverage ratio, liquidity ratios, asset encumbrance,



Related documents:

[Final draft ITS amending Regulation 680-2014 \(EBA-ITS-2019-01\).pdf](#) [PDF, 470KB]
[Annex I \(Annex 1 \(Solvency\)\).xlsx](#) [XLSX, 318KB]
[Annex II \(Annex 2 \(Solvency\)\).pdf](#) [PDF, 1138KB]
[Annex III \(Annex 18 \(AMM\)\).xls](#) [XLS, 100KB]
[Annex IV \(Annex 19 \(AMM\)\).pdf](#) [PDF, 119KB]
[Annex V \(Annex 24 \(LCR\)\).xls](#) [XLS, 190KB]
[Annex VI \(Annex 25 \(LCR\)\).pdf](#) [PDF, 1267KB]
[Annexes in tracked changes.zip](#) [ZIP, 1197KB]



Related links:

[Reporting framework 2.9 ITS on Supervisory Reporting amendments with regards to COREP securitisation ITS on Supervisory Reporting amendments with regards to COREP LCR](#)

additional liquidity monitoring metrics, supervisory benchmarking and resolution planning. These ITS are adopted by the EU Commission in the form of Implementing Regulations. The present publication comes as an update to the Regulation (EU) No 680/2014.

The **taxonomy** defines a representation for data collection under the reporting requirements as defined by EBA technical standards and guidelines. As part of enhancing regulatory harmonisation in the EU banking sector and facilitating cross-border supervision, uniform data definitions and formats are necessary to enable comparable data on credit institutions and investment firms across the EU. Although the EBA XBRL taxonomy was primarily developed for data transmission between Competent Authorities and the EBA, many authorities have been using it for the collection of supervisory reporting from the institutions they supervise. In this respect, the EBA taxonomy will lead to greater efficiency and convergence of reporting and the usage of a common data dictionary will enhance the supervisory practices across Members States.

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