

XBRL Taxonomy Explanatory notes

29 November 2013

Files included

The files comprising the EBA taxonomy v2.0.0 are located in the folder "EBA taxonomy files\www.eba.europa.eu".

In addition, snapshot copies of official files from the www.xbrl.org and www.eurofiling.info websites are supplied for convenience, although the versions of files at the official URIs, and not those supplied here, should be considered authoritative.

Remapping for offline usage

OASIS style catalog.xml files are supplied to indicate required configuration of XBRL tools to work in offline fashion (that in the "folder "EBA taxonomy files" folder includes mappings for only those files, the one in the "xbrl.org files (for convenience)" folder also remaps www.xbrl.org and www.eurofiling.info (the EBA taxonomy files should be included in the same directory in order to use this file).

Entry points

As is discoverable from the taxonomy files as per the taxonomy architecture document, all entry points for the CRDIV (COREP/FINREP) taxonomy version 2.0.0 share a common prefix to their SchemaRef of "http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/corep/its-2013-02/2013-12-01/mod/", and differ in the last part of the schemaRef. I.e. the full SchemaRef for IFRS Finrep should be "http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/corep/its-2013-02/2013-12-01/mod/finrep_con_ifrs.xsd).

For reference the suffixes to the schemaRef for each module are given in the following table. As per the EBA filing rules, only reports using one of these entry points are acceptable for remittance transmission from a Competent Authority and the EBA.

| Report Name | Entry point SchemaRef Suffix |
|--|------------------------------|
| Common Reporting - Own Funds and Leverage, Consolidated (Prudential scope) | corep_con.xsd |
| Common Reporting - Own Funds and Leverage, Individual | corep_ind.xsd |
| Liquidity Coverage - COREP, Consolidated (Prudential scope) | corep_lcr_con.xsd |
| Liquidity Coverage - COREP, Individual | corep_lcr_ind.xsd |
| Large Exposures - COREP, Consolidated (Prudential scope) | corep_le_con.xsd |

| Report Name | Entry point SchemaRef Suffix |
|--|------------------------------|
| Large Exposures - COREP, Individual | corep_le_ind.xsd |
| Stable Funding - COREP, Consolidated (Prudential scope) | corep_nsfr_con.xsd |
| Stable Funding - COREP, Individual | corep_nsfr_ind.xsd |
| Financial Reporting, Consolidated (Prudential scope) National GAAP | finrep_con_gaap.xsd |
| Financial Reporting, Consolidated (Prudential scope) IFRS | finrep_con_ifrs.xsd |

Standards Used

The taxonomy has been prepared according to the following XBRL specifications:

XBRL 2.1 specification as of December 31, 2003 with Errata Corrections up to January 25, 2012

Dimensions 1.0 specification as of September 18, 2006 with errata corrections up to January 25, 2012.

XBRL Formula Specification 1.0 - 2009 – 2011 and supporting specifications (Registry – 2009-2011, Generic Links – June 22, 2009).

Linkbases describing the rendering of tables are created according to the **Public Working Draft of the Table Linkbase specification published on 17 May 2013**.

Due to the unfortunate overlap in the development timelines of the EBA taxonomy and the Table Linkbase specification, in the interest of stability, the 17 May 2013 PWD version is to be used for initial implementation of the EBA taxonomy, any final recommendation version will be considered for adoption as part of a subsequent normal maintenance cycle.

Legal basis and next steps

This XBRL taxonomy has been developed based on the final draft ITS and DPM on supervisory reporting (and incorporating some revisions arising from the publication and adoption process, see below), in accordance with Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (colloquially known as Capital Requirements Regulation or CRR).

The ITS and DPM are pending publication in the Official Journal of the European Union, and adoption as EU Regulations that will be directly applicable throughout the EU, and hence this taxonomy is subject to any further necessary revisions to these source materials arising during this publication and adoption process and/or any critical technical corrections that may be identified.

In the first half of 2014 the EBA is expected to publish an update to this taxonomy incorporating additional reporting requirements regarding asset encumbrance, non performing loans and forbearance.