

The logo for the European Banking Authority (EBA) is located in the top left corner. It consists of the letters 'EBA' in a bold, white, sans-serif font, set against a dark blue background with a subtle grid pattern. To the right of the letters, the words 'EUROPEAN BANKING AUTHORITY' are written in a smaller, white, sans-serif font, stacked vertically. The entire logo is contained within a dark blue rectangular box.

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Taxonomy architecture improvement

15 June 2022

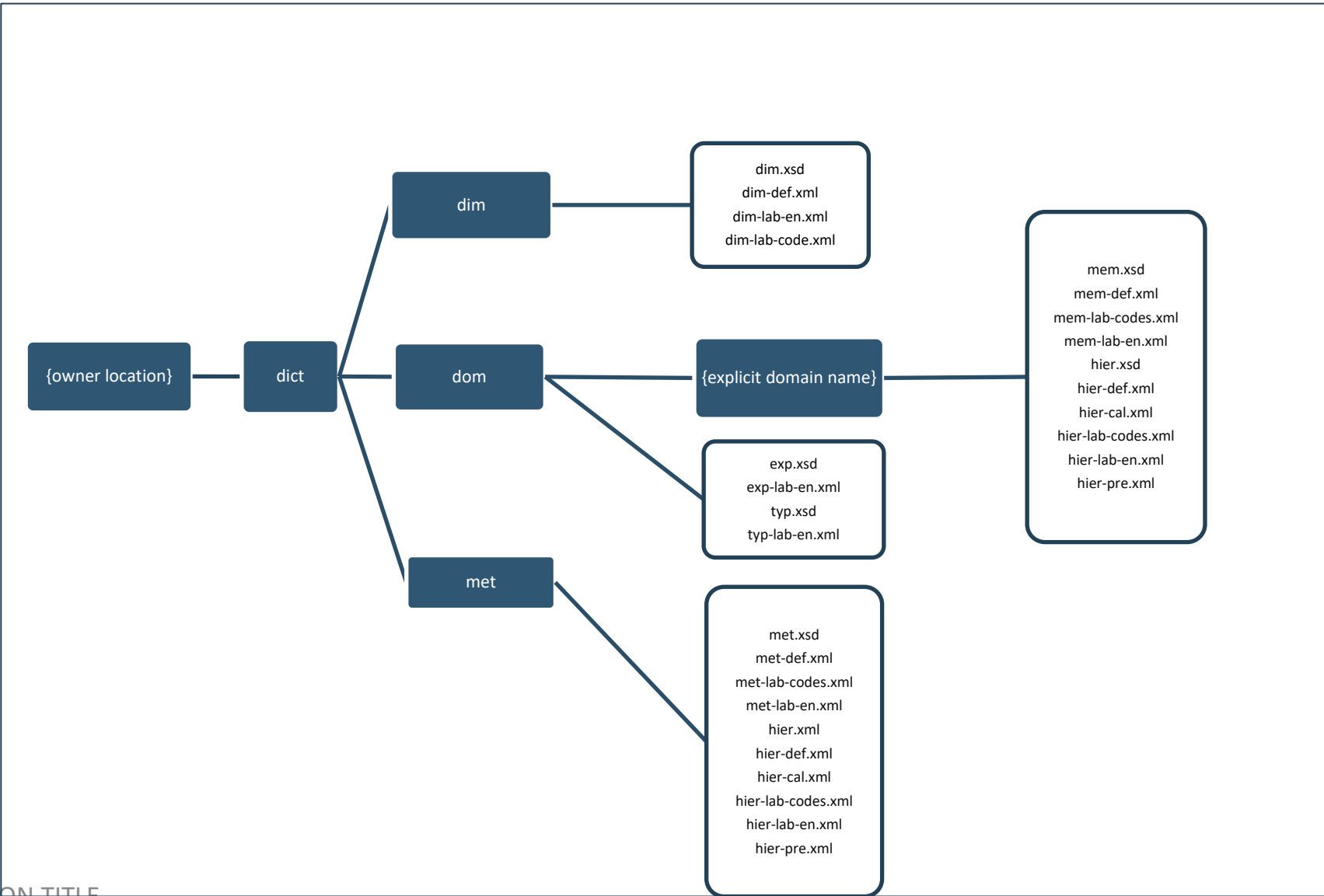
Taxonomy architecture improvement



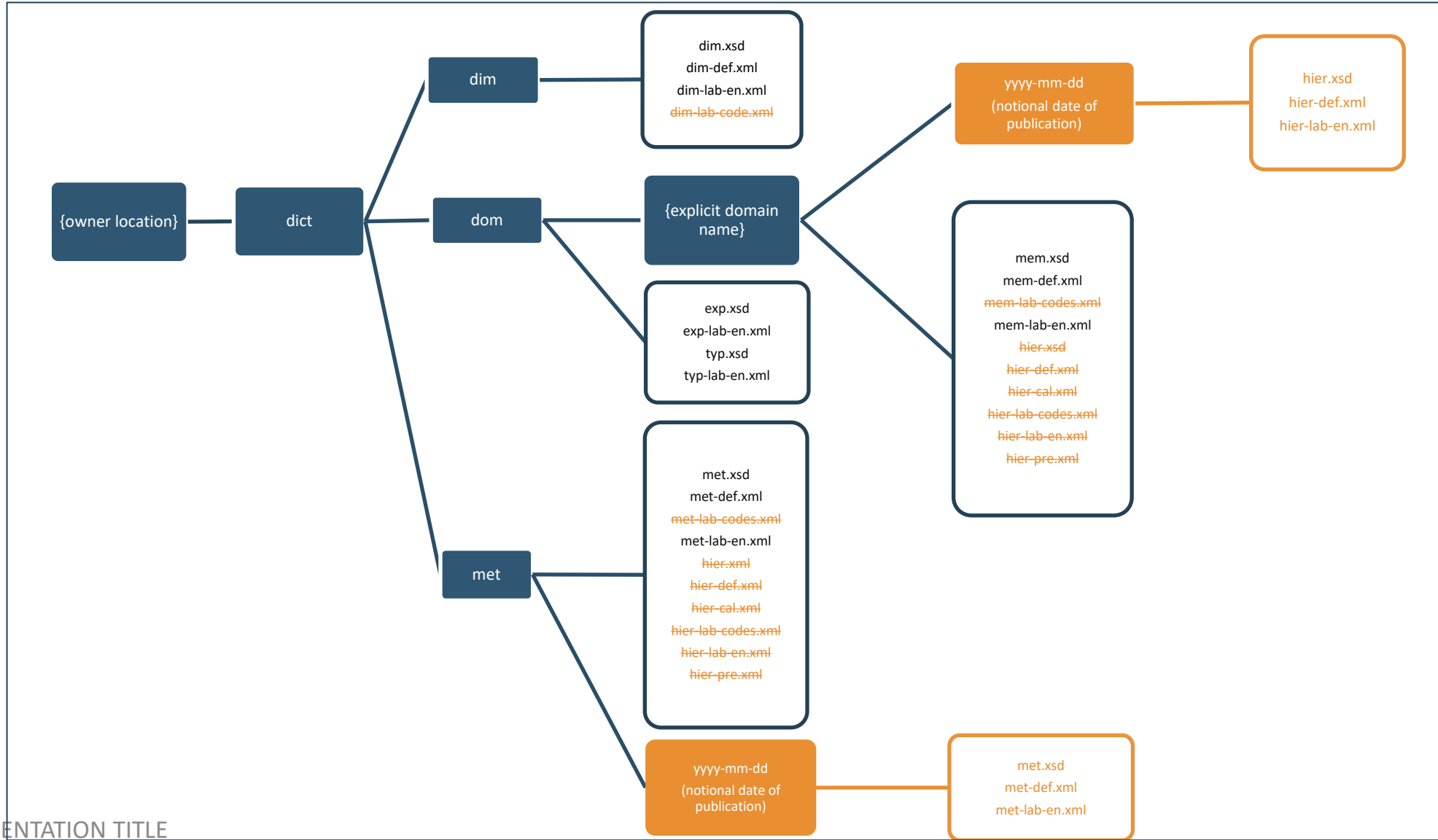
Objectives:

- To comply with the modifications in DPM modelling introduced by the DPM Refit to cope with some inefficiencies or missing functionalities in the current DPM (ex: lack of a mechanism for historization of certain concepts).
- To simplify the structure by stripping down of some artefacts that seemed unnecessary/useful, such as normative codes for framework taxonomies etc.
- to unify architectures of EBA and EIOPA which until now had a few regulator specific flavours requiring vendors to do customizations in their tools.
- Importantly, XBRL taxonomies created under this updated architecture remain compliant with XBRL specification and use functionalities provided by this standard.

Current XBRL taxonomy architecture: glossary part



Improved XBRL taxonomy architecture: glossary part



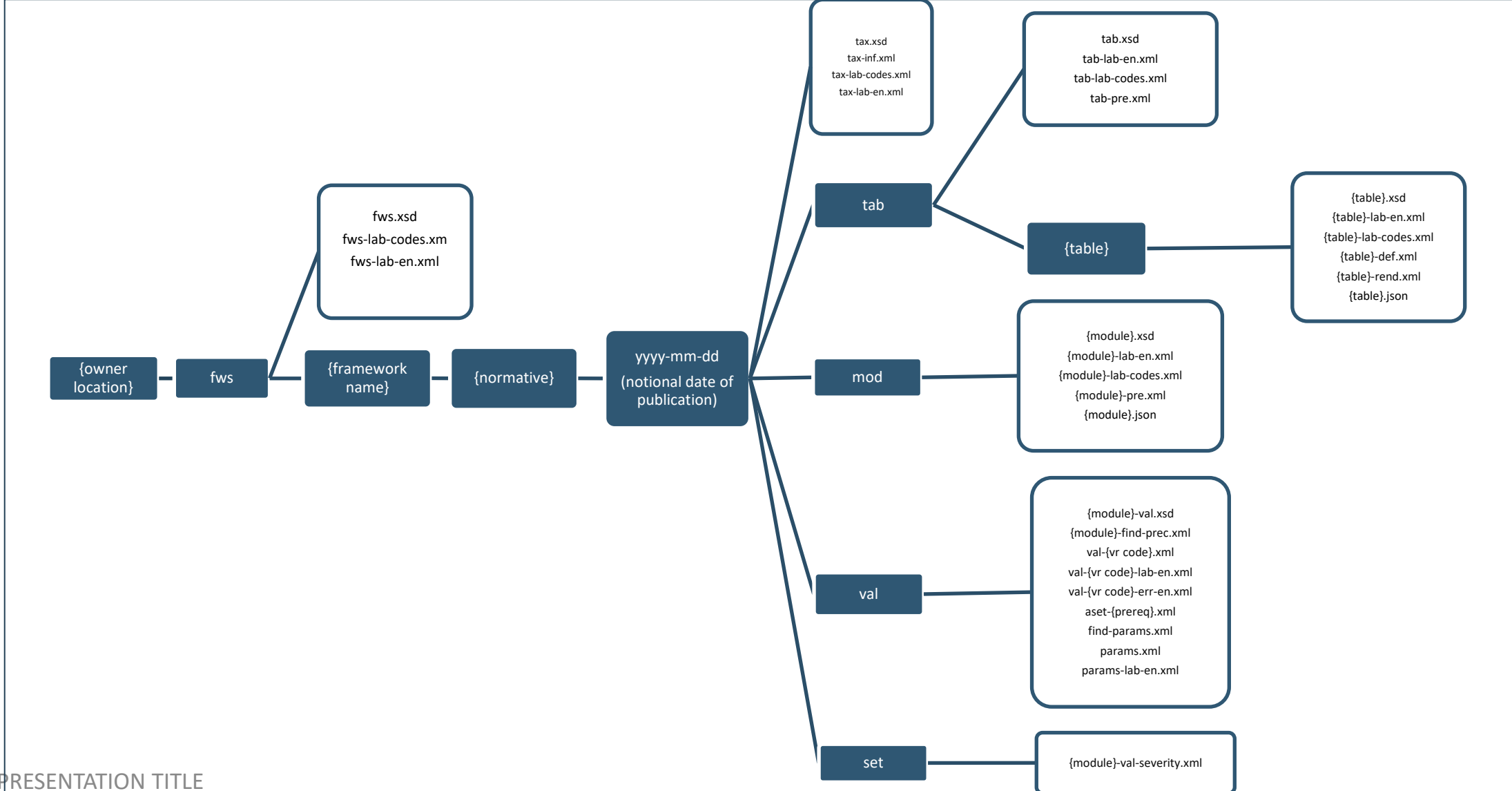
Summary of improvement on the Glossary part

1. Add versioning on the hierarchies of domain members.
2. Add versioning on the extensible enumeration metrics.
3. Remove redundant/duplicate linkbase files.
 - On all glossary items (met, dom, dim, hier): remove the code labels with role “<http://www.eba.europa.eu/xb/role/dpm-db-id>”
 - On hierarchies of domain members: remove calculation, presentation linkbases
 - On metric: remove the hierarchies.

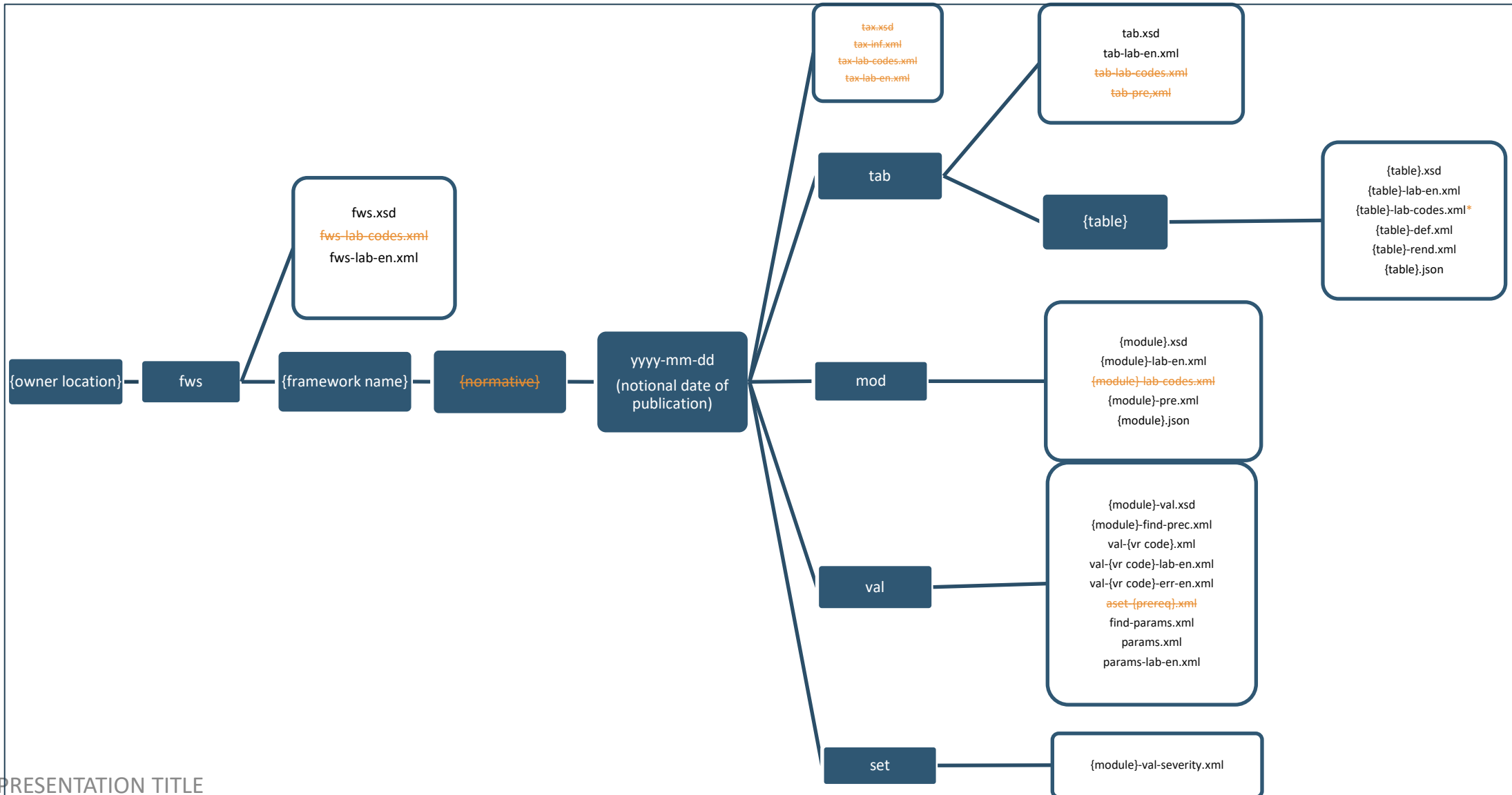
Other implicit improvements:

- Support super category (domain): a super domain is composed of two or more domains, a super domain has no domain members, but have hierarchies between domain members of its composite domains, the default member of a super category can be the default member of one of its domains
- Typed domains are represented by the dimension (property) type in DPM Refit, so it is necessary to create a typed domain for each type in typ.xsd.

Current XBRL taxonomy architecture: framework part



Improved XBRL taxonomy architecture: framework part



Summary of improvement on the framework part

1. Remove {normative} folder
2. Remove four files on taxonomy information: tax.xsd, tax-info.xml, tax-lab-codes and tax-lab-en.xml
3. On all items (framework, module, tab, {table}): remove the code labels with role <http://www.eba.europa.eu/xb/role/dpm-db-id>
4. Remove assertion asset files in val folder :aset-{prereq}.xml

Other changes

Eurofiling taxonomy model.xsd:

Integrate the contents of <https://www.eba.europa.eu/eu/fr/xbrl/ext/model.xsd> and <http://eiopa.europa.eu/eu/xbrl/ext/model.xsd> into <http://www.eurofiling.info/eu/fr/xbrl/ext/model.xsd> to centralize the elements definition and to be used by other parties.

Maybe also migrate EBA/EIOPA custom functions into Eurofiling domain.

Next step

1. Create “EBA/EIOPA Architecture for XBRL representation of DPM.docx”
2. Review this document by NCAs and by the public
3. Provide as soon as possible examples of taxonomy in the new taxonomy architecture



When to apply this new taxonomy architecture

1. It is expected that this architecture is applied in the EBA and EIOPA XBRL taxonomies as soon as it is feasible and independently from the DPM Refit as current DPM models can be easily represented in that format.
2. It is expected that both EBA and EIOPA taxonomies in the new architecture are produced automatically from a metadata management and modelling solution (DRR tooling) developed by EBA and EIOPA.

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