



Banc Ceannais na hÉireann
Central Bank of Ireland

Eurosystem

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CBI Solvency II NST XBRL Taxonomy Documentation



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Introduction

The Central Bank of Ireland (CBI) applied eXtensible Business Reporting Language (XBRL) as a technical standard for metadata description and data exchange format for the National Specific Templates (NST) reporting by insurance and reinsurance undertakings.

Similarly to the modelling approach (see the [CBI NST DPM Documentation](#)), the technical representation is an extension of the XBRL taxonomy defined by the European Insurance and Occupational Pensions Authority (EIOPA) for Solvency II purposes.

This document refers to and extends the underlying EIOPA XBRL Taxonomy Documentation available under the following link:

https://dev.eiopa.europa.eu/Taxonomy/Full/2.1.0/EIOPA_SolvencyII_XBRL_Taxonomy_2.1.0.zip

It focuses in particular on identification of differences between the EIOPA and the CBI XBRL taxonomy architectural approaches and explanation of the manner in which the extensions are addressed on the level of the XBRL constructs and the organisation of the taxonomy structure in files and folders.

Data model

The CBI NST XBRL Taxonomy reflects the CBI NST DPM Dictionary and Annotated Templates available under the following links:

- [NST DPM Dictionary](#)
- [NST Annotated Templates](#)

XBRL specifications and other taxonomies

The CBI NST XBRL Taxonomy extends the latest available version of the EIOPA Solvency II XBRL Taxonomy which was published on 15/07/2016 as 2.1.0 release, applicable for Solvency II submissions from Q4 2016 (https://dev.eiopa.europa.eu/Taxonomy/Full/2.1.0/EIOPA_SolvencyII_XBRL_Taxonomy_2.1.0.zip).

The CBI NST XBRL Taxonomy utilises the same XBRL specifications and technical constructs as the EIOPA Solvency II XBRL Taxonomy it is based on. The CBI NST XBRL Taxonomy applies the latest release of the Taxonomy Packages Specification (Proposed Recommendation from 9 December 2015).

Publication and distribution

As in the case of the EIOPA Solvency II, the CBI NST XBRL taxonomy is distributed as a taxonomy package¹ including all referenced files enabling its offline use. Additionally, all taxonomy files are placed in their canonical location as individual resources.

Supporting concepts

The CBI NST XBRL Taxonomy applies the same supporting concepts as the EIOPA Solvency II XBRL Taxonomy.

Logical taxonomy architecture

Owners

The list of general owners used by or referred from the CBI taxonomy together with their root namespaces and official locations is presented in Table 1.

Owner	Namespace	Official location
Eurofiling	http://www.eurofiling.info/xbrl	http://www.eurofiling.info/eu/fr/xbrl
EIOPA	http://eiopa.europa.eu/xbrl	http://eiopa.europa.eu/eu/xbrl/
CBI	http://www.centralbank.ie/xbrl	http://www.centralbank.ie/ie/xbrl

Table 1. List of owner namespaces and locations.

As described in the CBI NST DPM Documentation, CBI owner group concepts are based on their definition on the common level (C) or as highly (HD) or moderately dimensional (MD) properties. Prefixes and namespaces applied by the CBI owners based on this distinction are presented in Table 2.

Owner official location	Owner namespace	Owner prefix
http://www.centralbank.ie/ie/xbrl/c	http://www.centralbank.ie/xbrl/c	iec
http://www.centralbank.ie/ie/xbrl/hd	http://www.centralbank.ie/xbrl/hd	iehd
http://www.centralbank.ie/ie/xbrl/md	http://www.centralbank.ie/xbrl/md	iemd

Table 2. CBI taxonomy owners, namespaces and prefixes

¹ according to the Taxonomy Packages 1.0 Proposed Recommendation from 9 December 2015

Dictionary layer

In general the CBI NST XBRL Taxonomy follows the dictionary layer structure and concepts representation as defined by the [EIOPA Solvency II XBRL Taxonomy Architecture](#).

The only deviations relate to naming conventions as described in the CBI NST DPM Documentation. They affect:

- metrics that include additional 'ie' component and
- domain members which, if not reflecting already existing standard code (such as ISO), start with 'z' (not with 'x' as in case of EIOPA).

Following the general extension patterns for the DPM based taxonomies, folder names, namespaces and prefixes of reused domains, CBI DPM Dictionary concepts are constructed by inclusion of their original owner prefix. For example, the domain with code 'AM' has been originally defined by EIOPA. Therefore the CBI extension members and hierarchies definitions are located in http://www.centralbank.ie/ie/xbml/c/dict/dom/s2c_am while the namespaces and prefixes of members and hierarchies include the 's2c' component:

- `xmlns:iec_s2c_AM="http://www.centralbank.ie/xbml/c/dict/dom/s2c_AM"`,
- `xmlns:iec_s2c_AM_h="http://www.centralbank.ie/xbml/c/dict/dom/s2c_AM/hier"`.

Please note that the hierarchy roles URIs are constructed using a similar extension pattern (e.g. http://www.centralbank.ie/xbml/c/role/dict/dom/s2c_AM/1).

Information requirements layer

In general the CBI NST XBRL Taxonomy follows the information requirements layer structure and concepts representation as defined by the [EIOPA Solvency II XBRL Taxonomy Architecture](#).

The only discrepancies appear in the definition of filing indicator parameters (*val/find-params.xml*) that are identified for tables rather than template groups (as is case of EIOPA). However the filing indicator codes are still defined at template level (e.g. NST.01, not NST.01.01). For example:

```
<variable:parameter xlink:type="resource" xlink:label="fInd-NST.01.01" name="find:tNST.01.01"
select="find:fIndicators/find:filingIndicator[not(@find:filed) or @find:filed != false()] = 'NST.01'" as="xs:boolean" id="fInd-
NST.01.01" />
```

```
<variable:parameter xlink:type="resource" xlink:label="fInd-NST.01.02" name="find:tNST.01.02"
select="find:fIndicators/find:filingIndicator[not(@find:filed) or @find:filed != false()] = 'NST.01'" as="xs:boolean" id="fInd-
NST.01.02" />
```

Comments and processing instructions

Top lines of each taxonomy file contain processing instructions and comments:

- First line contains declaration of XML version and encoding which is always 1.0 and utf-8 respectively.
- Second line is a comment with copyright information and descriptive information on the taxonomy.
- Third line is a processing instruction with official URI of a file.
- Fourth line is a processing instruction identifying taxonomy version.
- Fifth line is a processing instruction with taxonomy release date.

An example of the first five lines of code in every taxonomy file is presented below:

```
<?xml version="1.0" encoding="utf-8"?>
<!--(C) Central Bank of Ireland -->
<?officialURI http://www.centralbank.ie/ie/xbnl/md/fws/nst/nst/2015-10-31/tab/nst.01.01/nst.01.01.xsd?>
<?taxonomy-version 1.0.0?>
<?taxonomy-date 2016-09-30?>
```

Mapping between the MD and HD properties

The CBI NST XBRL Taxonomy is associated with an XML file defining the relation between the MD metrics and the HD metrics plus the common dimension member pairs that are included in the MD metrics' definitions (identical to the EIOPA Solvency II).

www.centralbank.ie SIITestReturns@centralbank.ie



Banc Ceannais na hÉireann
Central Bank of Ireland

Eurosystem

**Bosca PO 559, Sráid an Dáma, Baile Átha Cliath 2, Éire
PO. Box No 559, Dame Street, Dublin 2, Ireland**