**Az EBA honlapján elérhető az adatszolgáltatási ITS EBA 3.2 taxonómia verzió**

Az [EBA honlapján](https://www.eba.europa.eu/risk-analysis-and-data/reporting-frameworks/reporting-framework-3.2) elérhető az adatszolgáltatási ITS EBA 3.2 taxonómia verzió, amely tartalmazza a befektetési vállalkozásokra vonatkozóan az új jelentési követelményeket is.

Az EBA honlapján elérhető közzététel:

Reporting framework 3.2

EBA Filing rules (updated on 26 September 2022)

The EBA published [filing rules document](https://www.eba.europa.eu/sites/default/documents/files/document_library/Risk%20Analysis%20and%20Data/Reporting%20Frameworks/Reporting%20framework%203.2/1037516/EBA%20Filing%20Rules%20v5.2.pdf)(v5.2,) to modify rule 3.6:

* to redefine the condition to apply the new reporting subject, which is now independent from the application date of the COREP-, AE- and GSII-modules of framework release 3.2
* to explicitly instruct the usage of entity types to indicate aggregate levels in the reporting subject of an aggregate reporting document
* use the neutral entity schema  “<https://eurofiling.info/eu/rs>”, replacing <https://www.eba.europa.eu/eu/rs>

The change to the filing rule implies the following for the modular release of reporting framework 3.2:

* COREP, AE, G-SII:
	+ CON/IND will be removed from the module name (e.g. *AE\_CON* and *AE\_IND* become *AE*)
	+ The COREP\_OF, COREP\_ALM, GSII and AE modules will be applied from the reference date June 2023
	+ The other modules in COREP will be applied from the reference date December 2022
* **Investment Firms:**
	+ **The renamed modules *IF\_CLASS2, IF\_CLASS3, IF\_GROUPTEST*, for the reporting in accordance with the ITS on Investment Firms Reporting, will be used from the reference date June 2023**
	+ Module *THRESHOLD\_MONITORING*, stemming from the RTS, will apply once the RTS on threshold monitoring enter into force

A kapcsolódó DPM és a teljes taxonómia elérhetők:

The technical documents available for download include the following:

1. Consolidated version of the reporting requirements (Unofficial text and meant purely as a documentation tool – legal acts are published in the Official Journal of the European Union)

a. [ITS on supervisory reporting](https://www.eba.europa.eu/sites/default/documents/files/document_library/Risk%20Analysis%20and%20Data/Reporting%20Frameworks/Reporting%20framework%203.2/1027954/ITS%20on%20supervisory%20reporting.zip) [ZIP, 1481KB]

b. [Guidelines on funding plans](https://www.eba.europa.eu/sites/default/documents/files/document_library/Risk%20Analysis%20and%20Data/Reporting%20Frameworks/Reporting%20Framework%202.10/882083/Guidelines%20on%20funding%20plans.zip) [ZIP, 349KB]

I.[Reporting templates in other EU languages](https://www.eba.europa.eu/regulation-and-policy/supervisory-reporting/updated-guidelines-on-harmonised-definitions-and-templates-for-funding-plans-of-credit-institutions)

c. [ITS on supervisory benchmarking of internal models](https://www.eba.europa.eu/sites/default/documents/files/document_library/Risk%20Analysis%20and%20Data/Reporting%20Frameworks/Reporting%20framework%203.2/1034193/ITS%202023%20-%20complete.zip) [ZIP, 4734KB]

d. [ITS on resolution reporting](https://www.eba.europa.eu/sites/default/documents/files/document_library/Risk%20Analysis%20and%20Data/Reporting%20Frameworks/Reporting%20framework%203.2/1027955/ITS%20on%20resolution%20reporting.zip) [ZIP, 257KB]

e. [ITS on disclosure and reporting on MREL and TLAC](https://www.eba.europa.eu/sites/default/documents/files/document_library/Risk%20Analysis%20and%20Data/Reporting%20Frameworks/Reporting%20framework%203.0/1014876/ITS%20on%20MREL-TLAC%20-%20as%20adopted.zip) [ZIP, 825KB]

I.[Reporting templates in other EU languages](https://www.eba.europa.eu/sites/default/documents/files/document_library/Risk%20Analysis%20and%20Data/Reporting%20Frameworks/Reporting%20framework%203.0/1014875/ITS%20on%20MREL-TLAC%20-%20as%20adopted%20-%20other%20EU%20languages.zip) [ZIP, 1800KB]

f. [ITS on specific reporting requirements for market risk](https://www.eba.europa.eu/sites/default/documents/files/document_library/Risk%20Analysis%20and%20Data/Reporting%20Frameworks/Reporting%20framework%203.0/971990/ITSonFRTBreporting_EN.zip) [ZIP, 878KB]

I.[Reporting templates in other EU languages](https://www.eba.europa.eu/sites/default/documents/files/document_library/Risk%20Analysis%20and%20Data/Reporting%20Frameworks/Reporting%20framework%203.0/971991/ITSonFRTBreporting_OtherLanguages.zip) [ZIP, 20892KB]

**g.**[**ITS on Reporting and disclosures for investment firms**](https://www.eba.europa.eu/sites/default/documents/files/document_library/Risk%20Analysis%20and%20Data/Reporting%20Frameworks/Reporting%20framework%203.1/1001132/Annexes%20-%20ITS%20on%20supervisory%20reporting%20and%20disclosures.zip)**[ZIP, 435KB]**

**I.**[**Reporting templates in other EU languages**](https://www.eba.europa.eu/sites/default/documents/files/document_library/Risk%20Analysis%20and%20Data/Reporting%20Frameworks/Reporting%20framework%203.1/1026088/ITS%20on%20IF%20reporting%20-%20all%20languages.zip)**[ZIP, 110 KB]**

h. [RTS on threshold monitoring](https://www.eba.europa.eu/sites/default/documents/files/document_library/Risk%20Analysis%20and%20Data/Reporting%20Frameworks/Reporting%20framework%203.2/1027956/RTS%20on%20threshold%20monitoring.zip) [ZIP, 128KB]

2. [Validation rules](https://www.eba.europa.eu/sites/default/documents/files/document_library/Risk%20Analysis%20and%20Data/Reporting%20Frameworks/Validation%20Rules%20Archive/1045331/EBA%20Validation%20Rules%202022-12-12.xlsx)  (Uploaded 12 December 2022) [XLSX, 7916KB]

3. DPM v3.2.phase 3 (Uploaded 30 September 2022)

  a. [DPM database](https://www.eba.europa.eu/sites/default/documents/files/document_library/Risk%20Analysis%20and%20Data/Reporting%20Frameworks/Reporting%20framework%203.2/Phase%203/1039939/DPM%20Database%203.2.phase3_.zip) [ZIP, 91084KB]

  b. [DPM dictionary](https://www.eba.europa.eu/sites/default/documents/files/document_library/Risk%20Analysis%20and%20Data/Reporting%20Frameworks/Reporting%20framework%203.2/Phase%203/1039940/DPM%20Dictionary%203.2.phase3_.xlsx) [XLSX, 1232KB]

  c. [DPM table layout and data point categorisation](https://www.eba.europa.eu/sites/default/documents/files/document_library/Risk%20Analysis%20and%20Data/Reporting%20Frameworks/Reporting%20framework%203.2/Phase%203/1039941/3.2%20table%20layouts.zip) [ZIP, 8027KB]

4. EBA XBRL v3.2.phase 3 (Uploaded 30 September 2022)

  a. [XBRL taxonomy files and supporting documentation](https://www.eba.europa.eu/sites/default/documents/files/document_library/Risk%20Analysis%20and%20Data/Reporting%20Frameworks/Reporting%20framework%203.2/Phase%203/1039942/Full%20taxonomy%20and%20supporting%20documents.zip) [ZIP, 65295KB]

  b. [Taxonomy packages](https://www.eba.europa.eu/sites/default/documents/files/document_library/Risk%20Analysis%20and%20Data/Reporting%20Frameworks/Reporting%20framework%203.2/Phase%203/1050698/Taxonomy%20Package.zip)  [ZIP, 20351KB]

  c. [Sample files](https://www.eba.europa.eu/sites/default/documents/files/document_library/Risk%20Analysis%20and%20Data/Reporting%20Frameworks/Reporting%20framework%203.2/Phase%203/1039944/Sample%20instance%20documents.zip)  [ZIP, 2033KB]

Budapest, 2023. február 3

Felügyeleti statisztikai főosztály

Statisztikai igazgatóság

MNB