

30 September 2020

Circular to Credit Institutions on Developments in Supervisory Reporting, mainly on Reporting Pursuant to Banking Rule 23

Pursuant to the Implementing Technical Standards (ITS) on Supervisory Reporting (Regulation EU No 680/2014) and the [Circular to credit institutions on the issuance of a new Banking Rule](#) dated 06 July 2020, the Authority is hereby informing all credit institutions on developments in supervisory reporting requirements, more specifically ITS v2.10.

The revised reporting framework ITS v2.10 includes:

- Integration of COVID19 moratoria reporting into CRDIV taxonomy
- Updated Guidelines on Funding Plans
- Integration of Remuneration Benchmarking and High Earners data into CRDIV taxonomy

This circular is mainly intended to provide detailed information to credit institutions on developments with respect to the submission of COVID19 data to the MFSA in line with the provisions set out in Banking Rule 23.

Information on Funding Plans and Remuneration Benchmarking and High Earners data will be communicated in due course. In the interim, bank officials may refer to EBA's dedicated [webpage on Supervisory Reporting frameworks](#) for information.

COVID19 Reporting pursuant to Banking Rule 23

As from September 2020 reference date onwards, COVID19 reporting will be required in both Excel and XBRL formats. The excel templates that should be compiled by institutions and submitted to the MFSA are those provided by the Authority, which can be downloaded from the [MFSA COVID19 reporting webpage](#). The XBRL file should be produced using CRDIV taxonomy in line with EBA's publication of the relevant technical documentation.

Bank officials are reminded to not alter, in any way, the format, structure and/or file names of the excel templates as provided by the Authority. In addition, institutions are also reminded that it is their responsibility to ensure that no data differences are present between the XBRL and the Excel files submitted to the MFSA.

The process for reporting COVID19 data to the MFSA as from September 2020 reference date will follow that of other ITS on Supervisory Reporting modules (FINREP/COREP), that is, institutions will be required to submit data through the [LH Portal](#).

The [MFSA Submission Guidelines](#) document has been updated to provide detailed information on file naming conventions and submission to the Authority. The dedicated [MFSA COVID19 reporting webpage](#) has been updated to provide credit institutions with all the necessary information and documentation.

Resubmissions

In case of resubmissions for September 2020 reference date onwards, institutions are required to resubmit all the applicable templates of the COVID19 module, not only the templates in which revisions were required. The resubmitted XBRL file should also include the data relating to all applicable templates, irrespective of which templates have been revised.

In case of resubmissions for reference dates before September 2020, institutions are informed that these should be submitted only in Excel using the file version as indicated in the [MFSA COVID19 reporting webpage](#), and should be submitted by email to MFSA on Bankingdata@mfsa.mt and to Central Bank of Malta on fsquery@centralbankmalta.org.