

LH Portal Guidelines for the Reporting of MREL and TLAC Data

This document outlines the LH Portal submission guidelines for the reporting of the minimum requirement for own funds and eligible liabilities (MREL) and the total loss absorbency requirement (TLAC) data as outlined in the Commission Implementing Regulation (EU) No 2021/763.

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REVISIONS LOG

<u>Version</u>	<u>DATE ISSUED</u>	<u>DETAILS</u>
1.00	14/01/2022	Instructions for the reporting of the MREL and TLAC data as outlined in the Commission Implementing Regulation (EU) No 2021/763.
2.00	27/01/2023	Update of chapter 1.4.1 (XBRL File Naming Convention) for MREL/TLAC submissions with reference date on or after 31 December 2022 reflecting the modular release of the EBA reporting framework 3.2.

1. LH Portal Guidelines for the reporting of MREL and TLAC

This document outlines the LH Portal submission guidelines for the reporting of the minimum requirement for own funds and eligible liabilities (MREL) and the total loss absorbency requirement (TLAC) data as outlined in the Commission Implementing Regulation (EU) No 2021/763.

1.1. Reporting Format

MREL TLAC reporting will be required in XBRL format only.

The XBRL file should be produced using the CRDIV taxonomy in line with EBA's publication of the relevant technical documentation.

Institutions are required to submit MREL TLAC Reporting in a single zip file containing the XBRL file for a particular reference date.

1.2. Submission of data

Institutions are required to submit data through the [LH Portal](#).

1.3. Upload of Supervisory Reporting Modules

See Sections 1 and 2 of the [LH Portal Guidelines](#) for details on how to sign in to the LH Portal and the procedures involved when uploading the single zip file.

Once successfully signed in, select MRELTLAC reporting as project in File Uploads.

1.4. File Naming Conventions

1.4.1. XBRL File Naming Convention

1.4.1.1. For submissions with reference date before 31 December 2022

The following file naming convention should be used for the XBRL file with reference date before 31 December 2022 within submissions of MREL TLAC Reporting:

LEI_CountryCode_Framework_Module_ReferenceDate_Timestamp

where:

LEI: LEI Code (20 characters) of the institution

CountryCode: MT (*a/ways*)

Framework: current framework for ITS v3.0 this is MREL010000

Module: MRELTLACCON or MRELTLACIND as applicable to the institution

ReferenceDate: reference date of the module as YYYY-MM-DD e.g. 2020-09-30

Timestamp: 17-digit timestamp

1.4.1.2. For submissions with reference date on or after 31 December 2022

Due to the modular release of the [EBA reporting framework 3.2](#), the XBRL filename for submissions with reference date on or after 31 December 2022, must be aligned with the changes made in the EBA filing rules.

The following file naming convention should be used for the XBRL file within submissions of MREL TLAC Reporting:

***LEI.ReportType_CountryCode_ReportingFramework_ModuleCode_ReferenceDate_
CreationTimestamp***

where:

LEI: LEI Code (20 characters) of the institution

ReportType: IND/CON

CountryCode: MT (always)

Framework: current framework for ITS v3.2 this is MREL010001

ModuleCode: MRELTAC

ReferenceDate: reference date of the module as YYYY-MM-DD e.g. 2022-12-31

Timestamp: 17-digit timestamp

1.4.2. ZIP File Naming Convention

The following ZIP file naming convention should be used for the submission of MREL TLAC Reporting:

***BankDesignatedCode_MmmYYY_ScopeOfConsolidation_ReportingFramework_
ModuleCode_LEI***

where:

BankDesignatedCode: 3 letter code assigned to the institution

MmmYYYY: reference date of the module e.g. APR2021

ScopeOfConsolidation: CON for Consolidated or IND for Individual, as applicable

ReportingFramework_ModuleCode: MRELTAC (always)

LEI: LEI Code (20 characters) of the institution

1.5. Compressing modules for submission

See Section 4 of the [LH Portal Guidelines](#) for details on how to compress modules into ZIP files.

1.6. Review of MREL TLAC Submissions

1.6.1. Keeping Track of Submissions

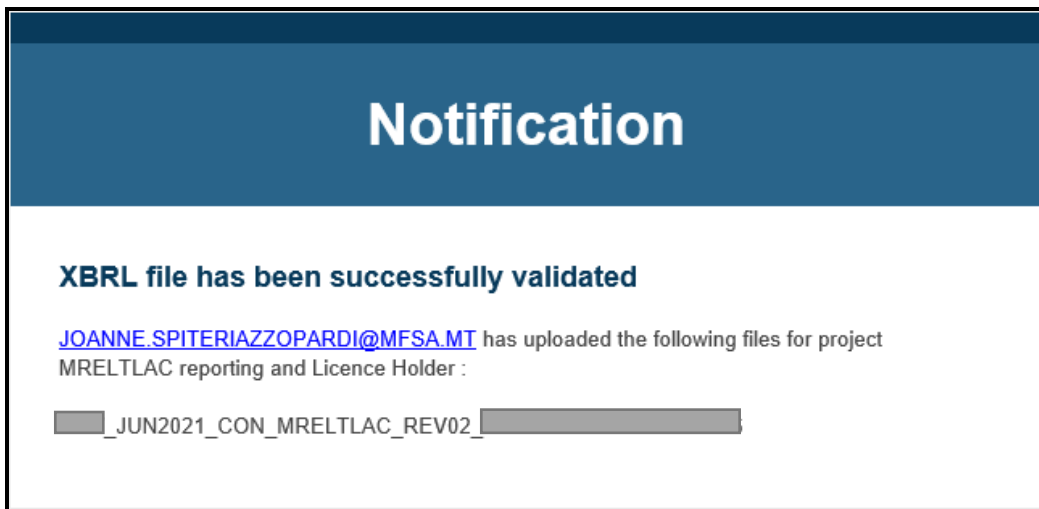
A status is assigned to each submission made through the LH Portal.

Status	Definition
File Processed Valid	Submission successfully uploaded to MFSA.
File pending MFSA validation	Submission is being validated by MFSA
File processed invalid	Submission failed to pass MFSA data validation.
File processed failed	Technical error occurred during MFSA processing. Please contact MFSA.
File superseded	Submission has been superseded by a resubmission made by the bank.

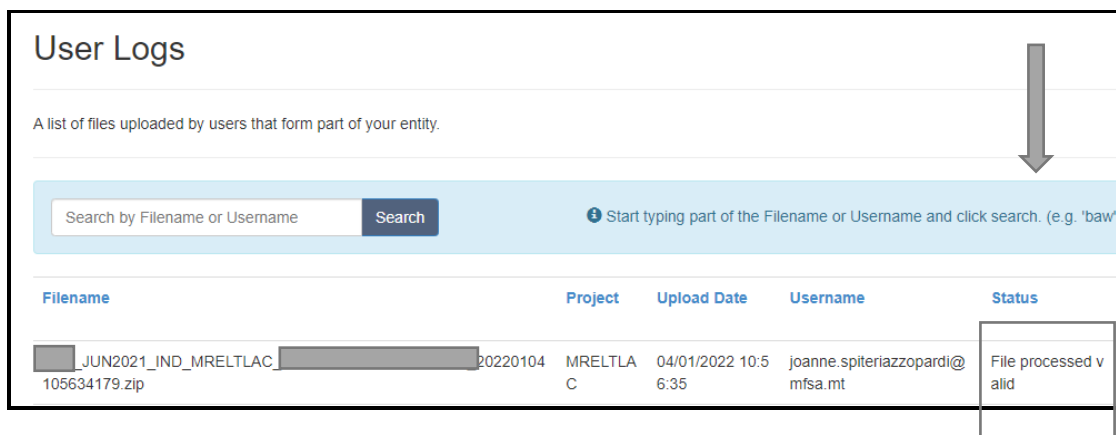
1.6.2. Valid Submissions

Reporting Agents will notice the following outcome whenever a valid module is submitted.

- i. An automated email notification is received indicating a valid submission.



- ii. The status of the valid submission in LH Portal User Logs will show “File Processed valid”, denoting that the bank’s submission has been successfully uploaded to the MFSA.



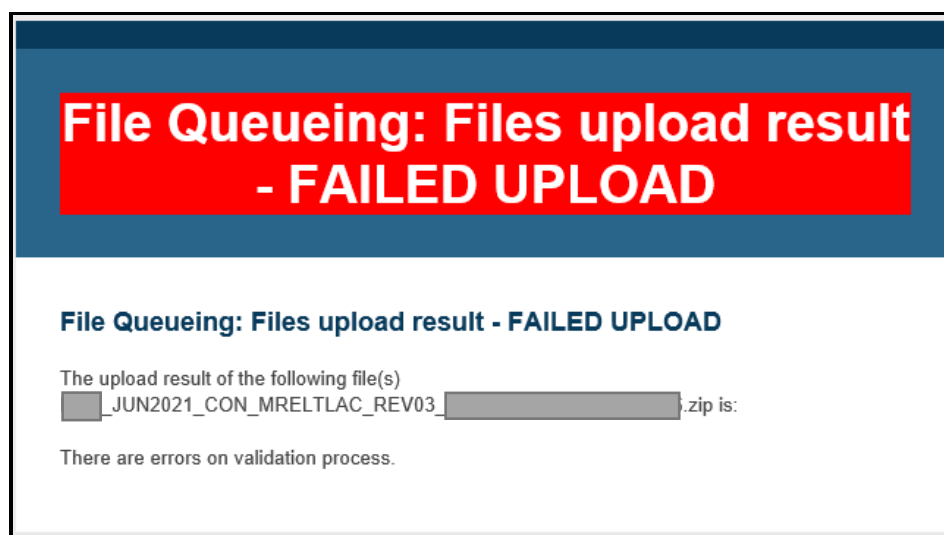
- iii. Validation reports generated by the MFSA validation tool will be available for download through the LH Portal User Logs.

User Logs								
A list of files uploaded by users that form part of your entity.								
<div> <input type="text" value="Search by Filename or Username"/> <input type="button" value="Search"/> Start typing part of the Filename or Username and click search. (e.g. 'baw') </div>								
Filename	Project	Upload Date	Username	Status	StatusError	IREF	Resubmission reason	Resubmission comment
<div> <div> <div></div> <div>JUN2021_IND_MRELTAC_105634179.zip</div> </div> </div>	20220104	MRELTAC	04/01/2022 10:56:35	joanne.spieriazzopardi@mtsa.mt	File processed v	alid		

1.6.3. Invalid Submissions

Reporting Agents will notice the following outcome whenever an invalid module is submitted.

- i. An automated email notification is received indicating the submission is invalid.



- i. The status of the invalid submission in LH Portal User Logs will show “File processed invalid”.

User Logs				
A list of files uploaded by users that form part of your entity.				
<div> <input type="text" value="Search by Filename or Username"/> <input type="button" value="Search"/> Start typing part of the Filename or Username and click search. (e.g. 'baw') </div>				
Filename	Project	Upload Date	Username	Status
SEP2021_IND_MRELTAC_2022010 4111322963.zip	MRELTAC	04/01/2022 11:13:24	joanne.spiteriazzopardi@mfsa.mt	File processed In valid

- ii. Validation reports generated by the MFSA validation tool will be available for download through the LH Portal User Logs

User Logs								
A list of files uploaded by users that form part of your entity.								
<div> <input type="text" value="Search by Filename or Username"/> <input type="button" value="Search"/> Start typing part of the Filename or Username and click search. (e.g. 'baw') </div>								
Filename	Project	Upload Date	Username	Status	StatusError	IREF	Resubmission reason	Resubmission comment
SEP2021_IND_MRELTAC_2022010 4111322963.zip	MRELTAC	04/01/2022 11:13:24	joanne.spiteriazzopardi@mfsa.mt	File processed In valid				

- iii. The bank will be required to take action and amend any issues outlined in the MFSA validation reports. A resubmission will be expected.

1.7. Resubmissions

For resubmissions, the ZIP filename should include a 'REVxx', where x denotes a digit from 0 to 9.

For example:

***BankDesignatedCode_MmmYYY_ScopeOfConsolidation_ReportingFramework_
REVxx_ModuleCode_LEI***

Please also see Section 5 of the [LH Portal Guidelines](#) for details on resubmission via the LH Portal as institutions are required to provide a reason for the resubmission.