

21 July 2025

Circular to Credit Institutions including Foreign Branches - Update on the Mandatory Adoption of XBRL-CSV Format for Supervisory Reporting

Further to the [communication](#) issued on 15 May 2025 regarding the upcoming changes in supervisory reporting requirements driven by the EBA-led transition to the XBRL-CSV reporting format, the MFSA (the “Authority”) wishes to inform institutions of the latest update communicated by the European Banking Authority (EBA).

Revised Implementation Timeline

The EBA has announced a postponement of the mandatory application of the XBRL-CSV format. As a result, the MFSA will now require the XBRL-CSV format only to reports **referencing 31 March 2026 and later**. Reports with reference dates earlier than 31 March 2026, including any resubmissions, must continue to be submitted in the current XBRL-XML format—except for those report types not subject to the transition, such as DORA (Digital Operational Resilience Act), which must always be submitted in CSV format regardless of reference date. This approach ensures format consistency across both original and resubmitted data and helps to avoid fragmentation or processing complications.

Testing Environment

As previously communicated, the Authority still intends to make available a pre-production testing environment to support institutions in adapting to the new format. This environment will replicate the technical parameters and validations of the LH Portal production system. Further details regarding its launch and access will be communicated in due course.

Recommendation to Review EBA FAQ

Institutions are encouraged to consult the [EBA’s FAQ for Reporting Innovations \(Release 4.0 and Upcoming Releases\)](#), available on the [EBA website](#). This document provides valuable insight into the ongoing transition to DPM 2.0 and the new XBRL taxonomy architecture, and is a key reference to support system adaptation, resource planning, and technical readiness.

For any further clarification, institutions may contact the Authority at Bankingdata@mfsa.mt.