

17 December 2025

## Circular for Credit Institutions on 2026 Resolution Reporting Submissions

By means of this circular, the Malta Financial Services Authority ("MFSA") is hereby providing updated guidance and outlines the latest requirements for resolution reporting in the light of the [revised ITS on the resolution planning reporting](#).

In this respect, changes to the resolution reporting templates have been introduced under the new [EBA Reporting framework 4.2](#). The new framework covers the resolution planning module with its harmonised templates to be applied by banks **as of reference date 31 December 2025**, with the aim of streamlining reporting processes and reducing complexity. Consequently, the LDR, CFR, FMIR and CIR templates will no longer be requested from reference date 31 December 2025 onwards.

Current registered users will be granted access to the two (2) new projects that will be used for Resolution reporting purposes. The banks' reporting deadlines are as follows:

- **RESOL1** – Organisation and Liability data – Remittance date by 31 March each year<sup>1</sup>
- **RESOL2** – Critical Functions, Relevant Services and FMIs – Remittance date by 30 April each year

All resolution reports must be submitted exclusively in xBRL-CSV format. Submissions in xBRL-XML format will no longer be accepted.

For submissions on the LH Portal, credit institutions shall use the following file naming convention for the xBRL-CSV ZIP file:

**LEICODE.SCOPE\_COUNTRYCODE\_TAXONOMYVERSION\_FILINGTYPE\_REFERENCEDATE.  
zip**

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<sup>1</sup> Pursuant to the second sub-paragraph of Article 6(1) of the revised ITS on the resolution planning reporting, in view that in Malta 31 March each year is not a business day, the information shall be provided by the following business day.

## Taxonomy Versions

Use the following taxonomy versions depending on the report type:

- **RES010400**, for RESOL1
- **RES010000**, for RESOL2

## Filing type:

Select the filing type based on the report being submitted:

- **RESOL1**
- **RESOL2**

(Example: LEI.IND\_MT\_RES010400\_RESOL1\_2025-12-31.zip)

## Contents of the ZIP file

This ZIP file must contain exactly one (1) root folder where the required file naming convention shall be as follows:

LEICODE.SCOPE\_COUNTRYCODE\_TAXONOMYVERSION\_FILINGTYPE\_REFERENCEDATE\_TIMESTAMP

## Contents of the root folder

The root folder shall include the following folders:

1. One (1) *"reports"* folder which shall contain the following files:
  - a. One (1) report.json file,
  - b. One (1) parameters.csv file,
  - c. One (1) FilingIndicators.csv, and
  - d. All the relevant templates in .csv format
2. One (1) *"META-INF"* folder which shall contain the following file:
  - a. One (1) reportPackage.json file

In case of resubmission related to reference dates up to 31 December 2024, banks may refer to the '[Circular for Credit Institutions on Resolution Reporting Submissions](#)' and the '[Circular for Credit Institutions on 2024 Resolution Reporting Submissions](#)'; However, please note that the xBRL- CSV file format will be the only acceptable format, onwards.

## **Test LH Portal**

In light of these changes, affected credit institutions will be provided with the opportunity to test their technical readiness. A test version of the LH Portal will be made available for a limited period during February 2026, allowing users to upload the required reports in xBRL-CSV format.

This testing exercise is intended solely to evaluate the technical implementation of the revised file format and will not involve any assessment of data quality.

Consequently, credit institutions may submit reports using *dummy data*. All credit institutions interested in taking part of this testing exercise are requested to send an email to [resolution.planning@mfsa.mt](mailto:resolution.planning@mfsa.mt), providing the details of up to two (2) representatives to be granted access to the testing platform. This information must be submitted by no later than 23 January 2026. Participation from all affected parties is strongly encouraged to ensure a smooth and timely submission process.

May we clarify that this circular will **only** impact resolution reporting submissions requested by the Resolution Unit. The “Other Resolution Reporting” project on the LH Portal is not affected and will continue to serve for the remittance of any periodic or ad-hoc reporting not falling within the scope of the above projects. Most notably, credit institutions are expected to select this project when sharing other sensitive information and data, other than the aforesaid resolution planning reports, as requested by the Resolution Unit on an ad-hoc basis.

Any queries in relation to the above should be directed to the Resolution Unit at [resolution.planning@mfsa.mt](mailto:resolution.planning@mfsa.mt)

Thank you for your co-operation.