BANK OF ENGLAND
PRUDENTIAL REGULATION
AUTHORITY

Bank of England Banking taxonomy release note v3.4.0 PWD

1 April 2021

As a reminder firms should note that we do not intend to update the Capital+ and financial statements XBRL utilities to reflect changes to the Capital+ or financial statements reporting requirements in Taxonomy 3.4.0. Firms should ensure they have their own processes in place to prepare submissions.

10 March 2021

Version 3.4.0 public working draft (PWD) of the Bank of England Banking taxonomy is an update to support the collection of Capital+, Financial Statements and Ring-fencing reporting, alongside related technical artefacts.

The taxonomy, data point model (DPM) dictionary, annotated templates and validation rules represent the requirements for CP5/21 'Implementation of Basel standards'. The taxonomy is aligned to EBA Taxonomy 3.0 Phase 1 and we will adopt the European Banking Authority (EBA) filing rules as published on the EBA website. Where there are minor discrepancies compared to the templates in the PRA rulebook, we have consulted and will finalise making the corresponding amendments to the PRA rulebook templates at a later date.

We invite feedback, particularly from firms and software vendors, on the PWD technical artefacts to uktaxonomypwdfeedback@bankofengland.co.uk by Monday 3 May 2021. This PWD should not be used for reporting. We will aim to publish the final version of the taxonomy and DPM by July 2021.

Changes to document formatting

The Bank of England have refined their data model and taxonomy generation processes to ensure updates are made in a robust and automated manner. This PWD has been produced using these refined generation processes and so there are some cosmetic differences in the outputs being published. Key differences are outlined below:

- Additions, deletions and modifications are no longer highlighted according to the previous colour convention. Instead this information is provided in the new change log we are publishing, and this includes increased traceability on changes made to validation rules.
- Within the data dictionary, the domain owner has been added as a prefix to the worksheet names.

Annotated templates

- Each table is now given its own worksheet, rather than being grouped at a template level. Automation software can struggle with the previous approach of multiple tables on the same sheet as there isn't a

clear start point to each table (given table lengths vary). To aid navigation a hyperlink to return to the 'Table of Contents' worksheet has been added in the top left of all table worksheets.

- Indented text within spreadsheet cells is no longer used. Instead separate columns are used to articulate the parent-child relationship that exists between rows. This change should improve the readability of our templates by giving clarity over the relationship between reporting requirements.
- Minor changes have been made to the notation of dimensional modelling. Dimension headings now include the dimension owner and references to the applicable domain have been removed. The domain is still noted against the domain member notation, and here the domain owner has also been added. An example is articulated below.

	Previous notation	**Revised notation**
Dimension heading	(BAS:BA) Base	eba_dim:BAS (Base)
Domain member	(BA:x17) Memorandum items	eba_BA:x17 (Memorandum items)

- Text colouring has been removed from the dimensional modelling of rows, columns and sheets. Some annotated templates have many dimensions and the text colouring was intended to differentiate between them, with the colours chosen holding no particular meaning. However this may have caused some confusion; the new format gives a faint grey border, which should help to differentiate between dimensions, and consistent column widths.
- Row codes have moved to the right-hand side of the row label. Freeze panes have also been added to ensure axis codes and labels remain visible when scrolling through the worksheet.
- Not reportable data points have become more apparent as they are now coloured grey as well as crossed out. Previously a grey fill colour was used to indicate row and column labels but the introduction of freeze panes removes the need for this colouring.

Other specific points to note

- The table codes for Financial Statements reporting have been amended within this update to ensure a common pattern for table codes is used across all frameworks. To align an additional element was added to the Financial Statements table codifications.
- Within Taxonomy 3.0 the EBA have moved to 4 digit codes for some reporting templates by adding a leading zero. Where the base EBA template has seen this amendment 4 digit codes have also been reflected in the Bank of England Banking taxonomy 3.4.0 PWD.
- The template FS 701.00.02 has been restructured to improve the way the data modelling principles have been applied.
- A sample file for each entry point in the taxonomy has been provided for illustration purposes. Note the files contain random data which should not be assumed to obey the validation rules, EBA filing rules or any other technical or business requirements for valid reporting.

Entry points

Changed

Entry point code	Entry point label	Entry point version	SchemaRef	Change
PRA101	PRA101 Capital+ actuals and forecasts	1.3.0	http://www.bankofengland.co.uk/data/xbrl/fws/banking/capital_plus/2021-02-05/mod/PRA101.xsd	SchemaRef
PRA102	PRA102 Capital+ forecast semi annual	1.3.0	http://www.bankofengland.co.uk/data/xbrl/fws/banking/capital_plus/2021-02-05/mod/PRA102.xsd	SchemaRef
PRA103	PRA103 Capital+ forecast annual	1.3.0	http://www.bankofengland.co.uk/data/xbrl/fws/banking/capital_plus/2021-02-05/mod/PRA103.xsd	SchemaRef
PRA_GAAP	PRA 104, 105, 106, 107 GAAP based Balance Sheet and Profit & Loss forecasts	2.1.0	http://www.bankofengland.co.uk/data/xbrl/fws/banking/financialstatements/2021-02-05/mod/PRA_GAAP.xsd	SchemaRef
PRA_IFRS	PRA 104, 105, 106, 107 IFRS based Balance Sheet and Profit & Loss forecasts	2.1.0	http://www.bankofengland.co.uk/data/xbrl/fws/banking/financialstatements/2021-02-05/mod/PRA_IFRS.xsd	
PRA_MEM	PRA 108 Memorandum items	2.1.0	http://www.bankofengland.co.uk/data/xbrl/fws/banking/financialstatements/2021-02-05/mod/PRA_MEM.xsd	SchemaRef
RFB001	RFB001: Intragroup exposures	1.2.0	http://www.bankofengland.co.uk/data/xbrl/fws/banking/structural_reform/2021-02-05/mod/RFB001.xsd	SchemaRef
RFB002	RFB002: Intragroup funding	1.2.0	http://www.bankofengland.co.uk/data/xbrl/fws/banking/structural_reform/2021-02-05/mod/RFB002.xsd	SchemaRef
RFB003	RFB003: Intragroup financial reporting (core)	1.2.0	http://www.bankofengland.co.uk/data/xbrl/fws/banking/structural_reform/2021-02-05/mod/RFB003.xsd	SchemaRef
RFB004	RFB004: Intragroup financial reporting	1.2.0	http://www.bankofengland.co.uk/data/xbrl/fws/banking/structural_reform/2021-02-	SchemaRef

	(core and detailed breakdowns)		05/mod/RFB004.xsd	
RFB005	RFB005: Joint and several liability arising from taxes	1.2.0	http://www.bankofengland.co.uk/data/xbrl/fws/banking/structural_reform/2021-02-05/mod/RFB005.xsd	SchemaRef
RFB006	RFB006: Excluded activity entities	1.2.0	http://www.bankofengland.co.uk/data/xbrl/fws/banking/structural_reform/2021-02-05/mod/RFB006.xsd	SchemaRef
RFB007	RFB007: Use of financial market infrastructures	1.2.0	http://www.bankofengland.co.uk/data/xbrl/fws/banking/structural_reform/2021-02-05/mod/RFB007.xsd	SchemaRef
RFB008	RFB008: Excluded activities and prohibitions	1.2.0	http://www.bankofengland.co.uk/data/xbrl/fws/banking/structural_reform/2021-02-05/mod/RFB008.xsd	SchemaRef

Unchanged

Entry point code	**Entry point label**	**Entry point version**	**SchemaRef**
MRL001	MRL001	1.0.0	http://www.bankofengland.co.uk/data/xbrl/fws/banking/mrel/2018-03-31/mod/MRL001.xsd
MRL002	MRL002	1.0.0	http://www.bankofengland.co.uk/data/xbrl/fws/banking/mrel/2018-03-31/mod/MRL002.xsd
MRL003	MRL003	1.0.0	http://www.bankofengland.co.uk/data/xbrl/fws/banking/mrel/2018-03-31/mod/MRL003.xsd
PRA110	Pillar 2 liquidity reporting	1.1.0	http://www.bankofengland.co.uk/data/xbrl/fws/banking/liquidity_pillarii/2019-08-14/mod/pra110.xsd