

Supervision on Financial Institutions - EBA	€	€	€	€	€	€
Supervision on Financial Institutions - EIOPA	€	€	€	€	€	€
Other						

4. Additional information regarding standardization across domains

5. Please describe the definitions used for categorizing micro, small, medium and large companies.

Eurostat definitions for Enterprise sizes: http://ec.europa.eu/eurostat/statistics-explained/index.php/Glossary:Enterprise_size

6. Please describe the way how assurance is provided on the data

ISO-codelists: e.g. currency, country; Base-register-code: e.g. national registers regarding person, company, car, houses

7. Semantic standards used

- ISO-codelists
- LEI (Legal Entity Identifier)
- Base-register-codes
- IFRS
- Local GAAP - based on IFRS
- Local GAAP - based on local definitions
- SAF-T
- Other semantic standards

8. Please provide a reference / explanation to semantic standards

9. Technical standards used

The technical standards refer to the dataset that will be filed

- XBRL
- inline XBRL
- XBRL GL
- XML
- EDI
- Other technical standards

10. Please provide a reference / explanation to technical standards

11. Interface technologies used

Interface technology means for example means to connect to a central gateway

SOAP

EBMS

REST

Other interface technologies

12. Please provide a reference / explanation to interface technologies

13. Security standards and technologies used

PKI (X.509 certificates)

Other security methods

14. Please provide a reference / explanation to security methods

From transactional data to aggregated data

15. In your country, is there a mandated standard chart of accounts with mappings to regulatory reportings?

Yes

No

16. In your country, is there a referential chart of accounts with mappings to regulatory reportings?

With referential chart of accounts companies may still continue using their own chart of accounts while the referential one provide linkage to regulatory reportings.

Yes

No

17. Additional information regarding your approach with generating aggregated data from transactional data

Motivators to move towards a cross-domain approach

18. What are the main benefits that you are expecting to gain from having the cross-domain approach?

Please mark all expected benefits per reporting domain

	Reduce burden on data providers	Reduce data collection costs for data receivers	Reduce reporting data collection time for data receivers	Increase quality of data
Tax - corporate income tax	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tax - VAT	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tax - wage tax	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tax - personal taxes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Annual Accounts - Micro entities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Annual Accounts - Small entities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Annual Accounts - Medium entities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Annual Accounts - Large entities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Annual Accounts - Listed companies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Statistics	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Banks (credit revisioning)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Supervision on Educational institutions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Supervision on Building corporations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Supervision on Healthcare	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Supervision on Financial Institutions - Local FSA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Supervision on Financial Institutions - EBA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Supervision on Financial Institutions - EIOPA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other <input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

19. Optional information about the main benefits

20. Please describe what other benefits you are expecting from the cross-domain approach?

Governance model of the cross-domain approach

21. Which stakeholders are the driving forces behind the cross-domain approach?

In the options provided both levels are included; individual organizations and umbrella organizations

- Data receiving parties (regulators and other data receiving entities)

- Filers (companies)
- Data submitters (intermediaries, eg accountants and auditors)
- XBRL-community
- Data analysts
- Software vendors
- Ministries / government
- Other

22. Optional information about the stakeholders and driving forces

23. Which instruments are used to reach the goals of the cross-domain approach

- Public program
- Private program
- Public-private program
- Shared service centre (if yes than please answer question 25 about the responsibility of the shared service centre)
- Mandates (if yes than please answer question 31)
- Other

24. Optional information about the instruments used

25. What is the responsibility of the shared service centre?

- Maintenance of data architecture
- Maintenance of data dictionaries
- Maintenance of proces architecture
- Maintenance of platform
- Other

26. Optional information about the shared service centre

27. Which stakeholders were involved in the architectual choices regarding the data processes and platforms

- Data receiving parties (regulators and other data receiving entities)
- Filers (companies)
- Data submitters (intermediaries, eg accountants and auditors)
- XBRL-community
- Data analysts
- Software vendors
- Ministries / government
- Other

28. Optional information about the stakeholders involved in the architectural choices regarding the data processes and platforms

29. To what extent are stakeholders involved in the implementation of the cross-domain approach?

0 = not involved ... 5 = actively involved

	0	1	2	3	4	5
Data receiving parties (regulators and other data receiving entities)	Jn	Jn	Jn	Jn	Jn	Jn
Filers (companies)	Jn	Jn	Jn	Jn	Jn	Jn
Data submitters (intermediaries, eg accountants and auditors)	Jn	Jn	Jn	Jn	Jn	Jn
XBRL-community	Jn	Jn	Jn	Jn	Jn	Jn
Data analysts	Jn	Jn	Jn	Jn	Jn	Jn
Software vendors	Jn	Jn	Jn	Jn	Jn	Jn
Ministries / government	Jn	Jn	Jn	Jn	Jn	Jn
Other <input style="width: 150px;" type="text"/>	Jn	Jn	Jn	Jn	Jn	Jn

30. Optional information about the extent of stakeholders involved in the implementation of the cross-domain approach (SBR)

31. Please indicate if there is a mandate regarding some reporting domain / some part of the cross-domain approach?

	Data dictionaries	Data format	Filing processes	Communication from the government to filers	Platform - website (manual upload/download)	Platform - gateway (system-to-system-connection)
Tax - corporate income tax tax	€	€	€	€	€	€
Tax - VAT	€	€	€	€	€	€
Tax - wage tax	€	€	€	€	€	€
Tax - personal taxes	€	€	€	€	€	€
Annual Accounts - Micro entities	€	€	€	€	€	€
Annual Accounts - Small entities	€	€	€	€	€	€
Annual Accounts - Medium entities	€	€	€	€	€	€
Annual Accounts - Large entities	€	€	€	€	€	€
Annual Accounts - Listed companies	€	€	€	€	€	€
Statistics	€	€	€	€	€	€
Banks (credit revisioning)	€	€	€	€	€	€
Supervision on Educational Educational institutions	€	€	€	€	€	€
Supervision on Building corporations	€	€	€	€	€	€

Supervision on Healthcare	€	€	€	€	€	€
Supervision on Financial Institutions - Local FSA	€	€	€	€	€	€
Supervision on Financial Institutions - EBA	€	€	€	€	€	€
Supervision on Financial Institutions - EIOPA	€	€	€	€	€	€
Other	€	€	€	€	€	€

32. Additional information regarding standardization across domains

Methods of measuring effectiveness of the cross-domain approach

33. How do you measure the effectiveness of the cross-domain approach (SBR) initiative?

- Number of filings in SBR format (percentage of absolute filings)
- Survey of company savings they have made
- Analysis of government agency savings
- Other

34. Past studies made about the effectiveness of the cross-domain approach (SBR)

Evaluation of progress and adaptation of the cross-domain approach

35. Please evaluate your progress regarding cross-domain standardization

0 = no standardization ... 5 = all reporting domains are fully standardized

	0	1	2	3	4	5
Data dictionaries	jñ	jñ	jñ	jñ	jñ	jñ
Data format	jñ	jñ	jñ	jñ	jñ	jñ

Filing processes	jn	jn	jn	jn	jn	jn
Communication from the government to filers	jn	jn	jn	jn	jn	jn
Platform - website (manual upload/download)	jn	jn	jn	jn	jn	jn
Platform - gateway (system-to-system-connection)	jn	jn	jn	jn	jn	jn

36. Please evaluate the adaptation level of cross-domain approach (SBR) complying electronic filings per reporting domain

	0 = paper - mail	1 = unstructured data - web upload	2 = structured data - web upload	3 = unstructured data - system to system	4 = structured data - system to system
Tax - corporate income tax	e	e	e	e	e
Tax - VAT	e	e	e	e	e
Tax - wage tax	e	e	e	e	e
Tax - personal taxes	e	e	e	e	e
Annual Accounts - Micro entities	e	e	e	e	e
Annual Accounts - Small entities	e	e	e	e	e
Annual Accounts - Medium entities	e	e	e	e	e
Annual Accounts - Large entities	e	e	e	e	e
Annual Accounts - Listed companies	e	e	e	e	e
Statistics	e	e	e	e	e
Banks (credit revisioning)	e	e	e	e	e
Supervision on Educational institutions	e	e	e	e	e
Supervision on Building corporations	e	e	e	e	e
Supervision on Healthcare	e	e	e	e	e
Supervision on Financial Institutions - Local FSA	e	e	e	e	e
Supervision on Financial Institutions - EBA	e	e	e	e	e
Supervision on Financial Institutions - EIOPA	e	e	e	e	e
Other <input type="text"/>	e	e	e	e	e

37. Additional information about the progress and adaptation

Digitisation of information flows

This section aims to evaluate the level of digitalization regardless of the approach that have been taken in the country (SBR or non-SBR)

38. Please evaluate the adaptation level of all electronic filings per reporting domain

	0 = paper - mail	1 = unstructured data - web upload	2 = structured data - web upload	3 = unstructured data - system to system	4 = structured data - system to system
Tax - corporate income tax	e	e	e	e	e
Tax - VAT	e	e	e	e	e
Tax - wage tax	e	e	e	e	e
Tax - personal taxes	e	e	e	e	e

Annual Accounts - Micro entities	e	e	e	e	e
Annual Accounts - Small entities	e	e	e	e	e
Annual Accounts - Medium entities	e	e	e	e	e
Annual Accounts - Large entities	e	e	e	e	e
Annual Accounts - Listed companies	e	e	e	e	e
Statistics	e	e	e	e	e
Banks (credit revisioning)	e	e	e	e	e
Supervision on Educational institutions institutions	e	e	e	e	e
Supervision on Building corporations	e	e	e	e	e
Supervision on Healthcare	e	e	e	e	e
Supervision on Financial Institutions - Local FSA	e	e	e	e	e
Supervision on Financial Institutions - EBA	e	e	e	e	e
Supervision on Financial Institutions - EIOPA	e	e	e	e	e
Other	<input type="text"/>	e	e	e	e

39. Please evaluate the level of XBRL filing per reporting domain

	0 %	20 %	40 %	60 %	80 %	100 %
Tax - corporate income tax	jn	jn	jn	jn	jn	jn
Tax - VAT	jn	jn	jn	jn	jn	jn
Tax - wage tax	jn	jn	jn	jn	jn	jn
Tax - personal taxes	jn	jn	jn	jn	jn	jn
Annual Accounts - Micro entities	jn	jn	jn	jn	jn	jn
Annual Accounts - Small entities	jn	jn	jn	jn	jn	jn
Annual Accounts - Medium entities	jn	jn	jn	jn	jn	jn
Annual Accounts - Large entities	jn	jn	jn	jn	jn	jn
Annual Accounts - Listed companies	jn	jn	jn	jn	jn	jn
Statistics	jn	jn	jn	jn	jn	jn
Banks (credit revisioning)	jn	jn	jn	jn	jn	jn
Supervision on Educational institutions	jn	jn	jn	jn	jn	jn
Supervision on Building corporations	jn	jn	jn	jn	jn	jn
Supervision on Healthcare	jn	jn	jn	jn	jn	jn
Supervision on Financial Institutions - Local FSA	jn	jn	jn	jn	jn	jn
Supervision on Financial Institutions - EBA	jn	jn	jn	jn	jn	jn
Supervision on Financial Institutions - EIOPA	jn	jn	jn	jn	jn	jn
Other	jn	jn	jn	jn	jn	jn

40. Additional information about the adaptation level of all electronic filings

41. Please indicate if you have plans to increase standardization in the cross-domain approach for each reporting domain in the near future

	Data dictionaries	Data format	Filing processes	Communication from the government to filers	Platform - website (manual upload/download)	Platform - gateway (system-to-system-connection)
Tax - corporate income tax	e	e	e	e	e	e
Tax - VAT	e	e	e	e	e	e
Tax - wage tax	e	e	e	e	e	e
Tax - personal taxes	e	e	e	e	e	e
Annual Accounts - Micro entities	e	e	e	e	e	e
Annual Accounts - Small entities	e	e	e	e	e	e
Annual Accounts - Medium entities	e	e	e	e	e	e
Annual Accounts - Large entities	e	e	e	e	e	e
Annual Accounts - Listed companies	e	e	e	e	e	e
Statistics	e	e	e	e	e	e
Banks (credit revisioning)	e	e	e	e	e	e
Supervision on Educational institutions	e	e	e	e	e	e
Supervision on Building corporations corporations	e	e	e	e	e	e
Supervision on Healthcare	e	e	e	e	e	e
Supervision on Financial Institutions Institutions - Local FSA	e	e	e	e	e	e
Supervision on Financial Institutions Institutions - EBA	e	e	e	e	e	e
Supervision on Financial Institutions Institutions - EIOPA	e	e	e	e	e	e
Other <input type="text"/>	e	e	e	e	e	e

42. Additional information about the future plans on standardization in the cross-domain approach

43. Narrative history about the project

44. Narrative story of future plans

45. Narrative story of factors affecting the local adoption

46. Narrative story of past or current challenges