

Chapter

Article 17

(1) Institutions shall submit the information referred to in this Regulation in the data exchange formats and representations specified by competent authorities, respecting the data point definitions included in the single data point model referred to in Annex XIV and the validation rules referred to in Annex XV as well as the following specifications:

- (a) information not required or not applicable shall not be included in a data submission;
- (b) numeric values shall be submitted as facts according to the following:
 - (i) data points with the data type "Monetary" shall be reported using a minimum precision equivalent to thousands of units;
 - (ii) data points with the data type "Percentage" shall be expressed as per unit with a minimum precision equivalent to four decimals;
 - (iii) data points with the data type "Integer" shall be reported using no decimals and a precision equivalent to units.

(2) The data submitted by the institutions shall be associated with the following information:

- (a) reporting reference date and reference period;
- (b) reporting currency;
- (c) accounting standard;
- (d) identifier of the reporting institution;
- (e) level of application as individual or consolidated.