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Topic	**Entity Identifier**
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0. Content

1. Introduction

1.1. Introduction of Factsheet

The SBR Working Group of XBRL Europe has the objective to share information about e-filing, e-publishing, e-exchange of data and related projects, where XBRL is or may be an adequate solution. To reach this objective the SBR WG publishes a set of factsheets about topics which are relevant to better understand the (relation between) components of a cross domain approach to exchanging business information.
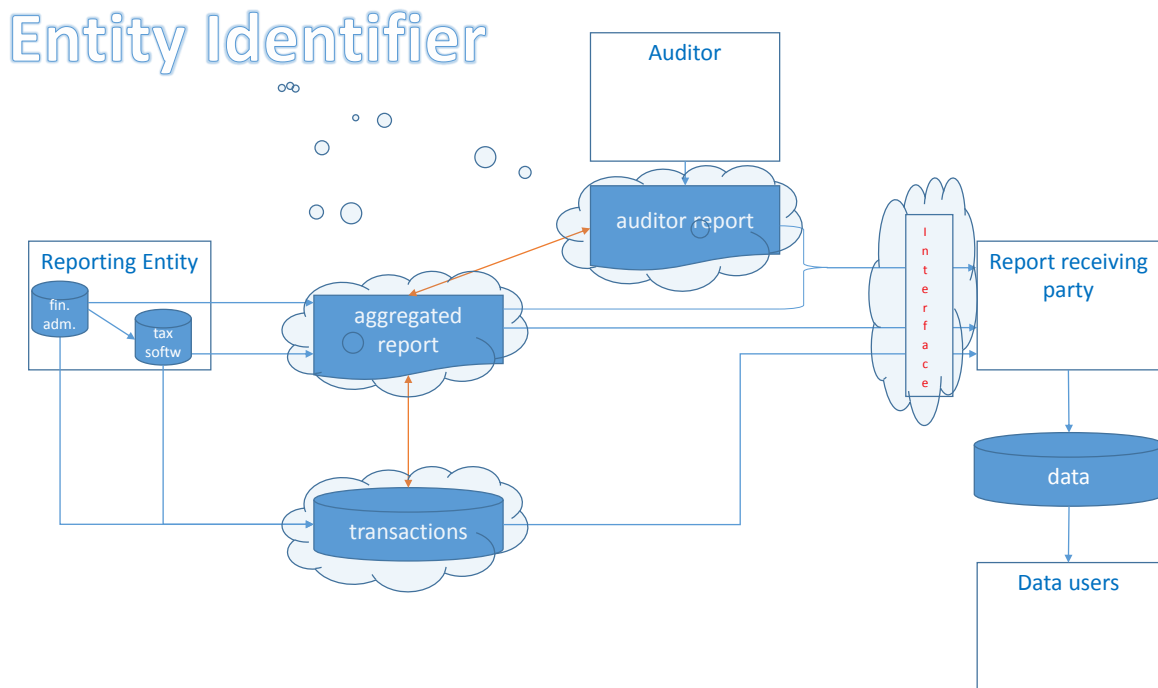
1.2. Introduction of SBR

Standard Business Reporting (SBR) provides governments and businesses with an unequivocal, cost-effective, secure and adaptable method for the exchange of business information between organisations in a reporting chain based on open standards.

The implementation of the SBR approach starts with defining the common data sets between the various domains, a kind of common data dictionary. In a later phase the focus will include IT transformation (implementation of the data definitions in software and implementing secure exchange of data sets).

Before the introduction of a cross domain approach, which is the basis of the SBR approach, companies were asked by various government agencies to deliver the same information in multiple ways. For the same data definitions, different data sets are used. With the introduction of a cross domain approach, similar data sets are being used for similar data definitions, so companies can deliver the requested information with the proverbial click of the mouse. This leaves them with more time to focus on their business.

In its core, SBR is about the reuse of information. Although different regulators want different sets of data, thanks to SBR, they can all come from the same (financial) administration. With the use of a taxonomy, the basis for the re-use of definitions can be strongly rooted. With Standard Business

Reporting it is not only possible for the regulators to return aggregated information. Private parties can use the data (definitions) to supply their stakeholders with relevant information.

The key principle of SBR is to standardize on data definitions, processes and technology. SBR is not tied to a specific technology, but rather adopts proven, widely used, open technologies which support the exchange of structured data, data definitions and enable the unequivocal design and definition of processes.

1.3. Introduction of entity identifiers

While exchanging information it is important to know the identity of:
- ➔ (identification) entities within a report (reporting entity, corporate hierarchies, debtors, creditors, …)
- ➔ (identification) entities who audit the report
- ➔ (autentication and authorization) entities who file the report (company, intermediairy)

The stakeholders of a company need to able to identify the company.

Need for an entity identifier:
- ➔ OECD/BEPS: Tax (Base Erosion and Profit Shifting)
- ➔ WCO: Trader identifier
- ➔ BIS BCBS: Cross border paymemts
- ➔ FATF/FIU

1.4. Introduction of (G)LEI(F)

The LEI program has been initiated by the G20.

Early October 2017 over 573.000 LEIs have been issued (of which about 23.000 to Dutch Legal entities for a large part issued by KvK). All data are free of charge available and downloadable on www.gleif.org.

In summary:
- ➔ Capital and Money Market: GLEIF is subject to oversight of the LEI ROC (with 71 regulators from 50 jurisdictions of which the AFM (and DNB) are a member). The AFM could report what GLEIF delivered (on time) for the "Who owns Whom" part of the program and the progress made for MIFID2 (market participant should be ready at the latest on 4 January 2018, GLEIF is already ready!), the prospectus directive etc.
- ➔ Supply Chain Management (including cross border payments and e-invoicing): Please be informed that GLEIF has a strong cooperation model with GS1 Global (www.gs1.org) that has 112 Local Member Organizations. See the attached slides of the President and CEO of GS1 recently used in a speech in Washington and the last slide he used. GS1 Germany and GS1 Mexico are already an LEI issuer. You may expect end of the year an important message. Please be informed that the CEO of GS1 Netherlands is fully engaged with the GS1 global program. For cross-border payments there is a BIS BCBS policy to include the LEI into cross border to prevent money laundering and terrorist finance. The DNB and FIU Netherlands are fylly engaged on this part of the program.
- ➔ Internet related applications: The LEI has become attractive for many organization that are active in Authentication Services (such as Global Sign, also a member of the Cap Forum), block chain solutions (the Dutch Blockchain Coalition –subsidized by the Min of EZ - asked me to cooperate for their Action line 1: Identity management), smart contracts etc.

2. Documentation

2.1. Documents

➔ Working Paper "The true nature of identity in business applications":

To meet the market request of the participants the CEO Stephan Wolf of GLEIF created in consultation with many market participants- the attached Working Paper "The true nature of identity in business applications". The paper was endorsed by the GLEIF Board and by the LEI ROC as our overseer. The paper has been presented to the ISO TC 68 (taking care of the ISO 17442 LEI standard) and to the ITU taking care of the X.509 standard. You will know that the data in many X.509 certificates are not correct. We know from several large CA members of the CAP Forum that the legal entity part of their certification services is a serious concern and that for that reason they are interested to adopt the LEI (because it is a high quality legal identifier subject to oversight of the LEI ROC and free of charge available for the as user of the LEI data).

➔ Annual report 2016

➔ GLEIF statutes

➔ country-by-country-reporting-xml-schema-user-guide-for-tax-administrations.pdf

"MessageRefID: This data element is a free text field capturing the sender's unique identifying number (created by the sender) that identifies the particular message being sent. The identifier allows both the sender and receiver to identify the specific message later if questions or corrections arise. For exchanges of CbC Reports between Competent Authorities, the first part should be the country code of the jurisdiction of the sending Competent Authority, the second part the year to which the information relates, and the third part a unique identifier created by the sending jurisdiction."

"TIN: This data element provides the tax identification number (TIN) used by the tax administration of the Tax Jurisdiction of the Constituent Entity. In case the relevant Constituent Entity has a TIN that is used by the tax administration in its Tax Jurisdiction, such TIN is to be mandatorily provided, as to ensure the quality of the data, as well as the correct use thereof. In case a Constituent Entity does not have a TIN, the value "NOTIN" should be entered."

"IN: This data element can be provided (and repeated) if there are other INs available, such as a company registration number or a Global Entity Identification Number (EIN)."

➔ http://www.datafoundation.org/lei-report-2017

➔

2.2. Websites

➔ www.gleif.org

  - data of over 510.000 legal entities

➔ www.leiroc.org

  - ROC: policy for funds

are not enough for the digital-only

3. Identifying entities in countries

3.1. Identifying entities in Estonia

3.2. Identifying entities in Finland

3.2.1. Citizens

The citizens are most commonly identified electronically through their online banking identification that is verifying the given social security number for the given person. There exists also a chip ID card but its usage is not so widely spread for identification.

3.2.2. Companies

All Finnish companies have a business identifier "Y-tunnus" that is provided by the The Business Information System BIS ("YTJ" in Finnish). The tax administration is providing electronic Katso-identifier system that verifies the business ID. These are provided also to foreign companies as they might also have liabilities towards the Tax administration. Online banking identification may also be used to identify organizations.

3.1. Identifying entities in France

3.2. Identifying entities in the Netherlands

3.2.1. Citizens

The citizen service number (BSN) is a unique personal number allocated to everyone registered in the Municipal Personal Records Database.
If someone is staying in the Netherlands for less than 4 months, the person registers as a temporary resident (non-resident) of the Netherlands and receives a BSN as well.

eIDAS

3.2.2. Companies

In the Netherlands registration in the Business Register is compulsory for every company and almost every legal entity.

OIN

Foreign companies

PKIo versus eHerkenning

3.3. Identifying entities in Sweden

3.4. Identifying entities in Ukraïn

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