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► **B**                    **REGULATION (EU) No 1011/2012 OF THE EUROPEAN CENTRAL BANK**  
**of 17 October 2012**  
**concerning statistics on holdings of securities**  
**(ECB/2012/24)**  
(OJ L 305, 1.11.2012, p. 6)

Amended by:

		Official Journal		
		No	page	date
► <b><u>M1</u></b>	Regulation (EU) 2015/730 of the European Central Bank of 16 April 2015	L 116	5	7.5.2015
► <b><u>M2</u></b>	Regulation (EU) 2016/1384 of the European Central Bank of 2 August 2016	L 222	24	17.8.2016
► <b><u>M3</u></b>	Regulation (EU) 2018/318 of the European Central Bank of 22 February 2018	L 62	4	5.3.2018

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**REGULATION (EU) No 1011/2012 OF THE EUROPEAN  
CENTRAL BANK**  
**of 17 October 2012**  
**concerning statistics on holdings of securities**  
**(ECB/2012/24)**

*Article 1*

**Definitions**

For the purposes of this Regulation:

1. 'security-by-security' data collection means the collection of data broken down into individual securities;
2. 'position' means the stock amount of securities, the types of which are listed in paragraph 15, owned or held in custody by an actual reporting agent at the end of a reference period, as further defined in Part 4 of Annex II;

**▼M2**

3. 'institution' has the same meaning as defined in point (3) of Article 4(1) of Regulation (EU) No 575/2013 of the European Parliament and of the Council <sup>(1)</sup>;
- 3a. 'parent undertaking' has the same meaning as defined in point (9) of Article 2 of Directive 2013/34/EU of the European Parliament and of the Council <sup>(2)</sup>;
- 3b. 'subsidiary' means:
  - (a) a subsidiary undertaking as defined in point (10) of Article 2 of Directive 2013/34/EU;
  - (b) any undertaking over which a parent undertaking effectively exercises a dominant influence.

Subsidiaries of subsidiaries shall also be considered to be subsidiaries of the undertaking that is their original parent undertaking;
- 3c. 'financial institution' has the same meaning as defined in point (26) of Article 4(1) of Regulation (EU) No 575/2013;
- 3d. 'branch of an insurance corporation' means an unincorporated agency or branch, but not the head office, of an insurance or reinsurance corporation;

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<sup>(1)</sup> Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (OJ L 176, 27.6.2013, p. 1).

<sup>(2)</sup> Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (OJ L 182, 29.6.2013, p. 19).

**▼ M2**

4. ‘banking group’ means the undertakings included in the scope of the consolidation of the head of a banking group pursuant to Articles 18(1), 18(4), 18(8), 19(1), 19(3) and Article 23 of Regulation (EU) No 575/2013;

**▼ B**

5. ‘resident’ has the same meaning as defined in Article 1(4) of Regulation (EC) No 2533/98;
6. ‘monetary financial institution’ (MFI), ‘credit institution’ (CI) and ‘money market fund’ (MMF) have the same meaning as defined in Article 1 of Regulation (EC) No 25/2009 (ECB/2008/32). The MFI sector comprises CIs and MMFs;
7. ‘investment fund’ (IF) has the same meaning as defined in Article 1 of Regulation (EC) No 958/2007 (ECB/2007/8);
8. ‘financial vehicle corporation’ (FVC) has the same meaning as defined in Article 1(1) of Regulation (EC) No 24/2009 (ECB/2008/30);

**▼ M1**

- 8a. ‘insurance corporation’ (IC) has the same meaning as defined in Article 1 of Regulation (EU) No 1374/2014 of the European Central Bank (ECB/2014/50) <sup>(1)</sup>;

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9. ‘custodian’ means an entity belonging to the ‘financial corporations sector’ (S.12 <sup>(2)</sup>) and undertaking the safekeeping and administration of financial instruments for the account of clients, including custodianship and related services such as cash/collateral management as specified in Section B, point (1) of Annex I to Directive 2004/39/EC;

**▼ M2**

10. ‘head of a banking group’ means any of the following:
  - (a) an EU parent institution, within the meaning of point (29) of Article 4(1) of Regulation (EU) No 575/2013, with any reference to a Member State in that definition being understood as a reference to a participating Member State;
  - (b) an EU parent financial holding company within the meaning of point (31) of Article 4(1) of Regulation (EU) No 575/2013, with any reference to a Member State in that definition being understood as a reference to a participating Member State;
  - (c) an EU parent mixed financial holding company within the meaning of point (33) of Article 4(1) of Regulation (EU) No 575/2013, with any reference to a Member State in that definition being understood as a reference to a participating Member State;

<sup>(1)</sup> Regulation (EU) No 1374/2014 of the European Central Bank of 28 November 2014 on statistical reporting requirements for insurance corporations (ECB/2014/50) (OJ L 366, 20.12.2014, p. 36).

<sup>(2)</sup> The numbering of categories throughout this Regulation reflects the numbering introduced in Commission proposal COM(2010) 774 final (the proposal for the ESA 2010 Regulation). For further information see Annex II.

**▼ M2**

(d) a central body, within the meaning of Article 10 of Regulation (EU) No 575/2013, in a participating Member State;

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12. 'investor' means any entity or person owning financial instruments;

**▼ M2**

13. 'securities held in custody' means securities which are held and administered by custodians on behalf of investors;

**▼ B**

14. 'relevant NCB' means the NCB of the euro area Member State in which the reporting agent is resident;

15. 'securities' means the following types of securities:

(a) 'debt securities' (F.3);

(b) 'listed shares' (F.511);

(c) 'investment fund shares or units' (F.52);

16. 'holdings of securities' means economic ownership of securities, the types of which are listed in paragraph 15;

17. 'ISIN code' means the International Securities Identification Number assigned to securities, composed of 12 alphanumeric characters, which uniquely identifies a securities issue (as defined by ISO 6166);

**▼ M2**

18. 'legal entity' means any entity, other than a natural person, that has the status of a legal person under the national law of the country in which the entity is resident, allowing the entity to have legal rights and obligations under the national legal system of that country;

19. 'sectoral data' means data reported pursuant to Article 3;

20. 'group data' means data reported pursuant to Article 3a;

21. 'participating Member State' has the same meaning as defined in Article 1(3) of Regulation (EC) No 2533/98;

22. 'client' means a natural or legal person to whom a custodian provides safekeeping and related services, including another custodian;

23. 'entity-by-entity basis' means the reported data refers to the holdings of securities of each individual legal entity of a banking group, i.e. the parent undertaking and each of its subsidiaries;

24. 'group basis' means the reported data includes information on the holdings of securities of the banking group as a whole.

**▼ B***Article 2***Actual reporting population****▼ M2**

1. The actual reporting population shall consist of sectoral data reporting agents and group data reporting agents (hereinafter collectively referred to as ‘actual reporting agents’).

(a) Sectoral data reporting agents shall be resident MFIs, IFs, FVCs, ICs and custodians.

(b) Group data reporting agents shall be:

(i) heads of banking groups; and

(ii) institutions or financial institutions established in participating Member States and which are not part of a banking group;

where they have been identified by the Governing Council pursuant to paragraph 4 as part of the actual reporting population, and notified of their reporting obligations pursuant to paragraph 5.

**▼ M1**

2. If an MMF, IF, FVC or IC does not have legal personality under their national law, the persons legally entitled to represent them or, in the absence of formalised representation, persons that under the applicable national laws are liable for their acts, shall be responsible for reporting the information required under this Regulation.

2a. Where NCBs derive data to be reported by ICs under this Regulation from data collected under Directive 2009/138/EC, the actual reporting population of ICs shall consist of:

(a) ICs incorporated and resident in the territory of the relevant euro area Member State, including subsidiaries whose parent entities are located outside that territory;

(b) branches of ICs specified in point (a) that are resident outside the territory of the relevant euro area Member State;

(c) branches of ICs that are resident in the territory of the relevant euro area Member State but whose head office is outside the EEA.

For the avoidance of doubt, branches of ICs that are resident in the territory of a euro area Member State and whose head office is inside the EEA are not part of the actual reporting population.

**▼ M2**

3. The actual reporting agents shall be subject to full reporting requirements unless any derogation granted pursuant to Articles 4, 4a or 4b applies.

**▼ M2**

4. The Governing Council may decide that a group data reporting agent is part of the actual reporting population if the value of the total balance sheet assets of the banking group referred to under paragraph 1(b)(i) or the institution or financial institution referred to under paragraph 1(b)(ii), is:

(a) greater than 0,5 % of the total consolidated balance sheet assets of the Union banking groups (hereinafter the '0,5 % threshold'), according to the most recent data available to the ECB, i.e.:

(i) data with reference to the end of December of the calendar year preceding notification pursuant to paragraph 5 or, if unavailable

(ii) data with reference to the end of December of the previous year;

or

**▼ M3**

(b) equal to or below the 0,5 % threshold, provided that the group data reporting agent meets certain quantitative or qualitative criteria that attest to its importance for the stability and functioning of the financial system in the euro area, e.g. by virtue of its interconnectedness with other financial institutions in the euro area, cross-jurisdictional activity, lack of substitutability, complexity of the corporate structure, or direct supervision by the ECB; and/or individual euro area Member States, e.g. by virtue of the relative importance of the group data reporting agent within a particular segment of the banking services market in one or more euro area Member States, or direct supervision by the ECB.

**▼ M2**

5. The relevant NCB shall notify the group data reporting agents of the Governing Council's decision pursuant to paragraph 4, and of their obligations under this Regulation.

6. Without prejudice to Article 10, any group data reporting agent that is notified in accordance with paragraph 5 after the first reporting under this Regulation has started, shall begin reporting data no later than 6 months after the date of notification.

7. A group data reporting agent notified in accordance with paragraph 5 shall inform the relevant NCB of changes to its name or legal form, of mergers or restructurings, and of any other event or circumstances affecting its reporting obligations, within 14 days of the occurrence of such event or circumstances.

8. A group data reporting agent notified in accordance with paragraph 5 shall remain subject to the obligations set out in this Regulation until it receives notification to the contrary by the relevant NCB.

**▼ B***Article 3***▼ M2****Statistical reporting requirements for sectoral data reporting agents****▼ M1**

1. MFIs, IFs, FVCs, ICs and custodians shall provide to their relevant NCB security-by-security data on end-of-quarter or end-of-month positions and, in accordance with paragraph 5, financial transactions over the reference month or quarter, or the statistical information needed to derive such transactions, on own holdings of securities with an ISIN code, in accordance with Part 2 of Annex I. Such data shall be reported on a quarterly or monthly basis in accordance with the reporting instructions laid down by the relevant NCBs.

**▼ B**

2. A custodian shall inform the relevant NCB of the conduct of custodian activities within one week from the date on which it starts custodian activities, irrespective of whether it expects to be subject to regular reporting obligations under this Regulation, unless a custodian has informed other competent authorities thereof.

Custodians shall provide to the relevant NCB on a quarterly or monthly basis, in accordance with the reporting instructions defined by the relevant NCBs, security-by-security data on end-of-quarter or end-of-month positions and, in accordance with paragraph 5, financial transactions over the reference quarter or month, on the following securities with an ISIN code:

**▼ M2**

- (a) securities they hold in custody for resident clients that do not report their own holdings pursuant to paragraph 1, in accordance with Part 3 of Chapter 1 of Annex I;
- (b) securities they hold in custody for non-financial clients resident in other euro area Member States, in accordance with Part 4 of Chapter 1 of Annex I;
- (c) securities issued by euro area entities they hold in custody for clients resident in non-euro area Member States and for clients resident outside the Union, in accordance with Part 5 of Chapter 1 of Annex I.

**▼ M1**

2a. The relevant NCB shall request that custodians report on a quarterly or monthly basis, in accordance with the reporting instructions laid down by the relevant NCBs, security-by-security data and investor information on end-of-quarter or end-of-month positions and, in accordance with paragraph 5, financial transactions over the reference quarter or month, on the securities with an ISIN code they hold in custody on behalf of ICs.

2b. Where NCBs derive data to be reported by ICs under this Regulation from data collected under Directive 2009/138/EC, ICs shall provide to the relevant NCB, on an annual basis, either aggregated or security-by-security data on end-of-year positions of securities with an ISIN code, further broken down by the total domestic holdings of the IC and the total holdings of its branches in each EEA country and outside the EEA, in accordance with Part 8 of Annex I. In this case, ICs that contribute to the annual reporting shall account for at least 95 % of the total holdings by ICs of securities with an ISIN code in the relevant euro area Member State.

**▼ M2**

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5. Sectoral data reporting agents shall, in accordance with instructions by the relevant NCB, report either (a) security-by-security data on monthly or quarterly financial transactions and, where requested by the relevant NCB, other changes in volume; or (b) the statistical information needed to derive financial transactions on the basis of one of the approaches specified in Part 1 of Chapter 1 of Annex I. Further requirements and guidelines regarding the compilation of transactions are laid down in Part 3 of Annex II.

6. Sectoral data reporting agents shall, if instructed by the relevant NCB, report on a quarterly or monthly basis data on end-of-quarter or end-of-month positions and, in accordance with paragraph 5, statistical information over the reference quarter or month, on holdings of securities without an ISIN code, in accordance with Part 7 of Chapter 1 of Annex I. This paragraph shall not apply to sectoral data reporting agents that are granted derogations under Articles 4 or 4b.

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**▼ M1**

9. NCBs may obtain data on holdings of securities by ICs required to be reported under this Regulation from the following data collected under the framework established by Directive 2009/138/EC:

- (a) data contained in quantitative reporting templates for supervisory reporting transmitted to NCBs by NCAs, whether the NCB and the NCA are separately established or integrated within the same institution, in accordance with the terms of the cooperation arrangements between the two bodies; or
- (b) data contained in quantitative reporting templates for supervisory reporting, as transmitted by reporting agents directly and simultaneously to an NCB and an NCA.

10. Where a quantitative reporting template for supervisory reporting contains data needed to fulfil the statistical reporting requirements for ICs under this Regulation, NCBs shall have access to the entire template in order to ensure data quality.

11. Member States may establish cooperation arrangements to provide for centralised collection by the relevant NCA of information covering both the data collection requirements under the framework established by Directive 2009/138/EC and the additional data collection requirements laid down in this Regulation, in accordance with national law and harmonised terms of reference as may be defined by the ECB.

**▼ M2**

12. The relevant NCB shall request that, when an MFI reports security-by-security data on own holdings of securities with an ISIN in accordance with Article 3(1), it reports the flag 'security issued by the holder', as provided for in Part 2 of Chapter 1 of Annex I.

13. The relevant NCB may request that, when an MFI reports statistical information on own holdings of securities without an ISIN code in accordance with Article 3(6), it reports the flag 'security issued by the holder' as provided in Part 7 of Chapter 1 of Annex I.



▼ **M2***Article 3a***Statistical reporting requirements for group data reporting agents**

1. Group data reporting agents shall, on a quarterly basis, provide the relevant NCB with security-by-security data on end-quarter positions of securities which are held by them or their groups, including non-resident entities. Such data shall be reported on a gross basis, without netting out from the group holdings the securities issued by entities of the same group. Such data shall be reported in accordance with the reporting instructions laid down by the relevant NCBs.

Group data reporting agents shall report data on holdings of securities, as specified in Chapter 2 of Annex I.

2. Group data reporting agents which are required to provide data pursuant to paragraph 1 shall report data on a group basis or on an entity-by-entity basis regarding the instruments held by the parent undertaking and/or its subsidiaries in accordance with the tables in Chapter 2 of Annex I.

▼ **M3**

3. The relevant NCB or, where group data is reported to the ECB pursuant to paragraph 5, the ECB shall request that group data reporting agents report on a quarterly basis, the flag ‘issuer is part of the reporting group (prudential scope)’, on a security-by-security basis, and ‘issuer is part of the reporting group (accounting scope)’, on a security-by-security basis, for the securities with or without an ISIN code which are held by their group in accordance with Chapter 2 of Annex I.

▼ **M2**

4. Group data reporting agents pursuant to Article 2(1)(b)(ii), shall comply with this Regulation on the basis of the holdings of that individual institution or financial institution.

▼ **M3**

5. Without prejudice to the provisions of paragraph 1, group data reporting agents shall report group data to the ECB if the relevant NCB decides that group data reporting agents should report statistical information directly to the ECB pursuant to Articles 3a and 4b of Guideline ECB/2013/7.

▼ **M2***Article 3b***General statistical reporting requirements**

1. The reporting requirements under this Regulation, including any derogations therefrom, shall be without prejudice to the reporting requirements set out in: (a) Regulation (EU) No 1073/2013 of the European Central Bank (ECB/2013/38)<sup>(1)</sup>; (b) Regulation (EU) No 1075/2013 of the European Central Bank (ECB/2013/40)<sup>(2)</sup>; and (c) Regulation (EU) No 1374/2014 of the European Central Bank (ECB/2014/50).

<sup>(1)</sup> Regulation (EU) No 1073/2013 of the European Central Bank of 18 October 2013 concerning statistics on the assets and liabilities of investment funds (ECB/2013/38) (OJ L 297, 7.11.2013, p. 73).

<sup>(2)</sup> Regulation (EU) No 1075/2013 of the European Central Bank of 18 October 2013 concerning statistics on the assets and liabilities of financial vehicle corporations engaged in securitisation transactions (ECB/2013/40) (OJ L 297, 7.11.2013, p. 107).

**▼ M2**

2. Security-by-security data on end-of-quarter or end-of-month positions and, in accordance with Article 3(5), statistical information over the reference quarter or month, shall be reported in accordance with Parts 1, 2, 4, 5, 6, 7 and 8 of Annex II, and with the accounting rules referred to in Articles 5, 5a and 5b.

**▼ B***Article 4***▼ M2****Derogations for sectoral data reporting agents****▼ B**

1. ► **M2** At the discretion of each relevant NCB, the following derogations may be granted to the sectoral data reporting agents: ◀

(a) in euro area Member States with total holdings of securities with an ISIN code by resident investors which at market value are lower than or equal to EUR 40 billion:

(i) ► **M1** NCBs may grant derogations to MFIs, IFs, FVCs, ICs and custodians from the reporting requirements set out in Article 3(1), provided that in terms of positions the combined contribution per sector or sub-sector of exempted MFIs, IFs, FVCs, ICs and custodians to the national holdings of MFIs, IFs, FVCs, ICs and custodians, respectively, does not exceed 40 %. ◀ FVCs that do not report security-by-security data in accordance with Regulation (EC) No 24/2009 (ECB/2008/30) shall have the right, in accordance with the instructions of their relevant NCBs, to exceed this threshold for the first two years after the start of reporting under this Regulation;

(ii) NCBs may grant derogations to custodians from the reporting requirements set out in Article 3(2)(a), provided that in terms of positions the combined contribution of exempted custodians to the national amount of securities held in custody does not exceed 40 %;

(b) in euro area Member States with total holdings of securities with an ISIN code by resident investors which at market value are higher than EUR 40 billion:

**▼ M1**

(i) NCBs may grant derogations to MFIs, IFs, FVCs, ICs and custodians from the reporting requirements set out in Article 3(1), provided that in terms of positions the combined contribution per sector or sub-sector of exempted MFIs, IFs, FVCs, ICs and custodians to the national holdings of MFIs, IFs, FVCs, ICs and custodians, respectively, does not exceed 5 %;

**▼ B**

(ii) NCBs may grant derogations to custodians from the reporting requirements set out in Article 3(2)(a), provided that in terms of positions the combined contribution of exempted custodians to the national amount of securities held in custody does not exceed 5 %;

**▼B**

- (c) NCBs shall consult the ECB on the use of information to identify total holdings of securities at market value necessary to grant derogations under this paragraph.

**▼M1**

2. NCBs may fully or partly exempt CIs from reporting requirements, provided that the combined contribution to the total amount of securities held by exempted CIs in the relevant euro area Member State in terms of positions does not exceed 5 %; This threshold may however be raised to 15 % for the first two years after the start of reporting under this Regulation.

2a. NCBs may grant derogations to ICs from the reporting requirements set out in Article 3(1) as follows:

- (a) NCBs may grant derogations to ICs on the basis of total holdings of securities with an ISIN code held by ICs, provided that the combined contribution held by exempted ICs to the total amount of securities in the relevant euro area Member State in terms of positions does not exceed 5 %; or

- (b) NCBs may grant derogations to ICs on the basis of total holdings of securities with an ISIN code held by ICs, provided that:

- (i) the combined contribution held by exempted ICs to the total amount of securities in the relevant euro area Member State in terms of positions does not exceed 20 %; and
- (ii) the data directly reported by ICs in accordance with Article 3(1) and the data reported by custodians in reference to the holdings by ICs not subject to direct reporting, together cover, on a security-by-security basis, 95 % or more of the total of ICs holdings of securities with an ISIN code, in each euro area Member State.

3. NCBs may grant derogations to all MMFs from the reporting requirements set out in Article 3(1), provided that their total holdings of securities with an ISIN code account for less than 2 % of securities held by euro area MMFs.

4. NCBs may grant derogations to all FVCs from the reporting requirements set out in Article 3(1), provided that their total holdings of securities with an ISIN code account for less than 2 % of securities held by euro area FVCs.

**▼B**

5. NCBs may choose to grant the following derogations to custodians:

- (a) NCBs may fully or partly exempt custodians from the reporting requirements set out in Article 3(2)(a), provided that the data referred to in Article 3(2)(a) can be derived from other statistical or supervisory data sources, in accordance with the minimum statistical standards specified in Annex III. In addition the following applies:

- (i) in Member States for which the derogations under paragraph 1(a) apply, and in which the data referred to in Article 3(2)(a) are directly reported by investors, such data shall cover as a minimum on a security-by-security basis 60 % of the amount of securities referred to in Article 3(2)(a);

**▼ B**

- (ii) in Member States for which the derogations under paragraph 1(b) apply, and in which the data referred to in Article 3(2)(a) are directly reported by investors, such data shall cover as a minimum on a security-by-security basis 75 % of the amount of securities referred to in Article 3(2)(a).

**▼ M2**

- (b) NCBs may partially or fully exempt from the reporting requirements set out in Article 3(2)(b) and (c) custodians holding, for all non-resident clients, a total amount of securities that is below EUR 10 billion.

**▼ M1**

- (c) NCBs may fully or partly exempt custodians from the reporting requirements set out in Article 3(2a), provided that the data directly reported by ICs in accordance with Article 3(1) and the data reported by custodians in reference to the holdings by ICs not subject to direct reporting together cover, on a security-by-security basis, 95 % or more of the total of ICs holdings of securities with an ISIN code, in each euro area Member State.

**▼ M2**

8. With regard to sectoral data reporting agents for which a derogation referred to in paragraphs 1, 2, 2a, 3 or 4 applies, NCBs shall continue to collect data on an annual basis on the amount of securities that such reporting agents hold or keep in custody, in accordance with the requirements set out in Article 3(1), either on an aggregated or on a security-by-security basis.

**▼ B**

10. The relevant NCB shall withdraw any derogations granted to custodians under paragraph 5(a) if data from other statistical or supervisory data sources that fulfil the minimum statistical standards specified in Annex III have not been made available in time to it for three consecutive reporting periods, irrespective of whether there is fault on the part of custodians. Custodians shall start reporting data, as set out in Article 3(2), not later than three months from the date on which the relevant NCB notifies them that the derogation has been withdrawn.

**▼ M2**

13. NCBs may choose to grant derogations to MFIs from the reporting requirements set out in Article 3(12) provided that the NCBs are able to derive these data from data collected from other sources.

**▼ M3***Article 4a***Derogations for group data reporting agents**

1. The relevant NCB or, where group data is reported to the ECB pursuant to Article 3a(5), the ECB, after consulting the relevant NCB, may grant derogations to group data reporting agents from the reporting requirements set out in Article 3a as follows:

▼ **M3**

- (a) the relevant NCB or the ECB, as applicable, may allow group data reporting agents to report on a security-by-security basis statistical information covering 95 % of the amount of securities held by them or their group, in accordance with this Regulation, provided that the remaining 5 % of securities held by the group was not issued by a single issuer;
- (b) the relevant NCB or the ECB, as applicable, may request group data reporting agents to provide further information on the types of securities for which a derogation is granted under point (a).

2. The relevant NCB or, where group data is reported to the ECB pursuant to Article 3a(5), the ECB, after consulting the relevant NCB, may grant derogations from the reporting requirements to group data reporting agents with respect to the flag ‘issuer is part of the reporting group (prudential scope)’, on a security-by-security basis, as set out in Article 3a(3), provided that the relevant NCB or the ECB, as applicable, is able to derive these data from data collected from other sources.

3. For a period of two years from the first reporting in accordance with Article 10b(2), the relevant NCB, or, where group data is reported to the ECB pursuant to Article 3a(5), the ECB, after consulting the relevant NCB, may grant derogations from the reporting requirements to group data reporting agents with respect to the reporting on entity-by-entity basis set out in Chapter 2 of Annex I for entities resident outside the Union provided that the relevant NCB or the ECB, as applicable, are able to derive the information in Chapter 2 of Annex I for the entities resident outside the Union as a whole.

#### *Article 4b*

##### **General derogations and framework applicable to all derogations**

1. The relevant NCB or, where group data is reported to the ECB pursuant to Article 3a(5), the ECB, after consulting the relevant NCB, may grant derogations from the reporting requirements under this Regulation if the actual reporting agents report the same data under: (a) Regulation (EU) No 1071/2013 of the European Central Bank (ECB/2013/33) <sup>(1)</sup>; (b) Regulation (EU) No 1073/2013 (ECB/2013/38); (c) Regulation (EU) No 1075/2013 (ECB/2013/40); or (d) Regulation (EU) No 1374/2014 (ECB/2014/50); or if the relevant NCB or the ECB, as applicable, are able to derive the same data by other means, in accordance with the minimum statistical standards specified in Annex III.

2. The relevant NCB, or, where group data is reported to the ECB pursuant to Article 3a(5), the ECB, after consulting the relevant NCB, shall ensure that the conditions set out under this Article and Articles 4 and 4a are complied with for the purposes of granting, renewing or withdrawing, as applicable and when necessary, any derogation with effect from the start of each calendar year.

<sup>(1)</sup> Regulation (EU) No 1071/2013 of the European Central Bank of 24 September 2013 concerning the balance sheet of the monetary financial institutions sector (ECB/2013/33) (OJ L 297, 7.11.2013, p. 1).

**▼ M3**

3. The relevant NCB, or where group data is reported to the ECB pursuant to Article 3a(5), the ECB, after consulting the relevant NCB, may make actual reporting agents, which have been granted derogations under this Article, Article 4 or 4a subject to additional reporting requirements, where further detail is deemed necessary by the relevant NCB or the ECB, as applicable. Actual reporting agents shall report the data requested within 15 working days of a request made by the relevant NCB or the ECB, as applicable.

4. Where derogations have been granted by the relevant NCB or, where group data is reported to the ECB pursuant to Article 3a(5), by the ECB, actual reporting agents may nonetheless fulfil the full reporting requirements. An actual reporting agent that opts not to avail itself of derogations granted by the relevant NCB or the ECB, as applicable, shall obtain the consent of the relevant NCB or the ECB, as applicable, prior to availing itself of the derogations granted at a later date.

**▼ B***Article 5***▼ M2****Accounting rules for the reporting of sectoral data**


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**▼ B**

2. Without prejudice to national accounting practices holdings of securities shall be reported at nominal value or as number of shares. Market values may also be reported, as indicated in Part 4 of Annex II.

3. Without prejudice to national accounting practices and netting arrangements, holdings of securities shall be reported on a gross basis for statistical purposes.

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*Article 5a***Accounting rules for the reporting of group data**

1. Without prejudice to national accounting practices, group data reporting agents shall report holdings of securities at the valuations indicated in Parts 4 and 8 of Annex II.

2. Without prejudice to national accounting practices and netting arrangements, group data reporting agents shall report holdings of securities on a gross basis for statistical purposes. In particular, holdings of securities by the group data reporting agents issued by the reporting agent itself and holdings of securities by the individual legal entities in the reporting group identified under Article 2(4) and issued by the entities themselves shall also be reported.

▼ **M2***Article 5b***General accounting rules**

1. Unless otherwise provided for in this Regulation, the accounting rules followed by the actual reporting agents for the purposes of reporting under this Regulation shall be those laid down in the national transposition of Council Directive 86/635/EEC <sup>(1)</sup> or, if this is inapplicable, in any other national or international standards that apply to the actual reporting agents.

2. Holdings of securities lent out under securities lending operations, or sold under repurchase agreements, shall be recorded as holdings by the original owner, and not as holdings of the party temporarily acquiring them, where there is a firm commitment to reverse the operation, as opposed to an option to do so. Where the party temporarily acquiring the securities sells them, such a sale shall be recorded as an outright transaction in securities and reported by the party temporarily acquiring them as a negative position in the relevant securities portfolio.

*Article 6***Timeliness of sectoral data**

NCBs shall transmit to the ECB:

- (a) quarterly security-by-security sectoral data in accordance with paragraphs (1), (2), (2a) and (5) of Article 3 by 18.00 CET on the 70th calendar day following the end of the quarter to which the data relate; or
- (b) monthly security-by-security sectoral data in accordance with Article 3(5) and Part 1 of Chapter 1 of Annex I, in accordance with (i) or (ii) below:
  - (i) on a quarterly basis for the 3 months of the reference quarter, by 18.00 CET on the 63rd calendar day following the end of the quarter to which the data relate; or
  - (ii) on a monthly basis for each month of the reference quarter, by 18.00 CET on the 63rd calendar day following the end of the month to which the data relate.

▼ **M3***Article 6a***Timeliness of group data**

1. NCBs shall transmit to the ECB quarterly security-by-security group data in accordance with Article 3a(1) and Chapter 2 of Annex I by 18.00 CET on the 55<sup>th</sup> calendar day following the end of the quarter to which the data relate.

2. If an NCB decides pursuant to Article 3a(5) that reporting agents shall report the statistical information directly to the ECB, the reporting agents shall transmit such information to the ECB by 18.00 CET on the 45<sup>th</sup> calendar day following the end of the quarter to which the data relate.

<sup>(1)</sup> Council Directive 86/635/EEC of 8 December 1986 on the annual accounts and consolidated accounts of banks and other financial institutions (OJ L 372, 31.12.1986, p. 1).

**▼ M2***Article 6b***General timeliness**

1. NCBs shall decide by when they need to receive data from actual reporting agents to be able to perform the necessary quality control procedures and to meet the deadlines in Articles 6 and 6a.
2. Where a deadline referred to in Articles 6 or 6a falls on a TARGET2 closing day, the deadline shall be extended to the following TARGET2 operating day, as published on the ECB's website.

**▼ B***Article 7***Minimum standards and national reporting arrangements**

1. The actual reporting agents shall comply with the reporting requirements to which they are subject in accordance with the minimum standards specified in Annex III.
2. The NCBs shall define and implement the reporting arrangements to be followed by the actual reporting agents in accordance with national characteristics. The NCBs shall decide whether to require custodians to report security-by-security data on an investor-by-investor basis. The NCBs shall ensure that these reporting arrangements provide the required statistical information and allow checking of whether the minimum standards for transmission, accuracy and revisions specified in Annex III are met.

**▼ M3***Article 7a***Mergers, divisions and reorganisations**

In the event of a merger, division or reorganisation that might affect the fulfilment of statistical obligations, the reporting agents concerned shall inform the relevant NCB, or, where group data is reported to the ECB pursuant to Article 3a(5), the ECB, directly or via the relevant NCA in accordance with the cooperation arrangements, once the intention to implement such operation has become public and in due time before it takes effect, of the procedures that are planned in order to fulfil the statistical reporting requirements set out in this Regulation.

**▼ B***Article 8***Verification and compulsory collection**

The NCBs shall exercise the rights to verify, according to the level of detail deemed necessary by the relevant NCB, or to collect, the information which the actual reporting agents are required to provide pursuant to this Regulation, without prejudice to the ECB's right to exercise these rights itself. These rights shall in particular be exercised by the NCBs when actual reporting agents do not fulfil the minimum standards specified in Annex III.



**▼ B***Article 9***Simplified amendment procedure**

Taking account of the views of the ESCB Statistics Committee, the Executive Board of the ECB may make technical amendments to the annexes to this Regulation, provided they neither change the underlying conceptual framework nor affect the reporting burden on the actual reporting agents. The Executive Board shall inform the Governing Council of any such amendment without undue delay.

*Article 10***First reporting**

The first reporting pursuant to this Regulation shall start with data relating to the reference period December 2013. The first time NCBs report to the ECB, they shall only be required to submit data on positions.

**▼ M1***Article 10a***First reporting following the entry into force of Regulation (EU) 2015/730 (ECB/2015/18) <sup>(1)</sup>**

1. The first reporting following the entry into force of Regulation (EU) 2015/730 (ECB/2015/18) shall start with data relating to the reference period March 2015, unless otherwise specified in this Article.
2. The first reporting by ICs pursuant to Article 3(1) shall start with data relating to the reference period March 2016.
3. The first reporting by custodians pursuant to Article 3(2a) shall start with data relating to the reference period March 2016.
4. The first reporting by ICs pursuant to Article 3(2b) shall start with annual data relating to the reference year 2016.

**▼ M2***Article 10b***First reporting following the entry into force of Regulation (EU) 2016/1384 of the European Central Bank (ECB/2016/22) <sup>(2)</sup>**

1. The first reporting of sectoral data pursuant to Article 3 shall start with data for the reference period September 2018.
2. The first reporting of group data pursuant to Article 3a shall start with data for the reference period September 2018.

<sup>(1)</sup> Regulation (EU) 2015/730 of the European Central Bank of 16 April 2015 amending Regulation (EU) No 1011/2012 concerning statistics on holdings of securities (ECB/2012/24) (ECB/2015/18) (OJ L 116, 7.5.2015, p. 5).

<sup>(2)</sup> Regulation (EU) 2016/1384 of the European Central Bank of 2 August 2016 amending Regulation (EU) No 1011/2012 (ECB/2012/24) concerning statistics on holdings of securities (ECB/2016/22) (OJ L 222, 17.8.2016, p. 24).

▼ **M3**

*Article 10c*

**First reporting following the entry into force of Regulation (EU) 2018/318 of the European Central Bank (ECB/2018/7)**

The first reporting of group data pursuant to Article 3a following the entry into force of Regulation (EU) 2018/318 of the European Central Bank (ECB/2018/7)<sup>(1)</sup> shall start with data for the reference period September 2018.

▼ **B**

*Article 11*

**Final provision**

This Regulation shall enter into force on the 20th day following its publication in the *Official Journal of the European Union*.

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<sup>(1)</sup> Regulation (EU) 2018/318 of the European Central Bank of 22 February 2018 amending Regulation (EU) No 1011/2012 concerning statistics on holdings of securities (ECB/2018/7) (OJ L 62, 5.3.2018, p. 4).

**▼ B***ANNEX I***STATISTICAL REPORTING REQUIREMENTS****▼ M2****CHAPTER 1: SECTORAL DATA****▼ B****PART 1****Financial transactions**

1. ► **M2** MFIs, IFs and custodians reporting data on own holdings of securities or on securities they hold in custody for resident clients provide the statistical information in accordance with one of the following approaches: ◀
  - (a) on a monthly or quarterly basis, monthly or quarterly security-by-security financial transactions and, where requested by the relevant NCB, other changes in volume for the reference month or quarter; or
  - (b) on a monthly or quarterly basis, monthly security-by-security positions and, where requested by the relevant NCB, other changes in volume for the reference month or for the three months of the reference quarter.
2. ► **M1** FVCs and ICs provide the statistical information in accordance with one of the following approaches: ◀
  - (a) on a quarterly basis, quarterly security-by-security financial transactions and, where requested by the relevant NCB, other changes in volume for the reference quarter; or
  - (b) on a monthly or quarterly basis, monthly security-by-security positions and, where requested by the relevant NCB, other changes in volume for the reference month or for the three months of the reference quarter; or
  - (c) on a quarterly basis, quarterly security-by-security positions and, where requested by the relevant NCB, other changes in volume for the reference quarter.

**▼ M2**

3. Custodians reporting (i) securities they hold in custody for non-financial clients resident in other euro area Member States, and (ii) securities issued by euro area entities they hold in custody for clients resident in non-euro area Member States and for clients resident outside the Union, provide the statistical information in accordance with one of the approaches set out in paragraph 2.

**▼ M1****PART 2****Data on own holdings of securities with an ISIN code by MFIs, IFs, FVCs, ICs and custodians****▼ M2**

For each security that has been assigned an ISIN code classified under the security category 'debt securities' (F.31 and F.32), 'listed shares' (F.511) or 'investment fund shares or units' (F.521 and F.522), data for the fields in the table below are reported by financial investors belonging to the MFIs, IFs, FVCs or ICs and by custodians with reference to own holdings of securities.

**▼ M1**

- (a) data for fields 1 and 2 are reported;
- (b) data are reported in accordance with either point (i) or (ii) as follows:
  - (i) if MFIs, IFs, FVCs, ICs and custodians report security-by-security financial transactions, data for fields 5 and, where requested by the relevant NCB, 6 are reported; or

**▼ M1**

- (ii) if MFIs, IFs, FVCs, ICs and custodians do not report security-by-security financial transactions, data for field 6, where requested by the relevant NCB, are reported.

The relevant NCB may choose to require financial investors belonging to the MFIs, IFs, FVCs, ICs and custodians to report data for fields 1 and 3 instead of data in accordance with point (a). In this case, instead of data in accordance with point (b), data for fields 5 and, where requested by the relevant NCB, 7 are also reported.

The relevant NCB may also choose to require financial investors belonging to the MFIs, IFs, FVCs, ICs and custodians to report data for fields 2b, 3 and 4.

**▼ M2**

The relevant NCB may also choose to require MFIs to report data for field 8.

**▼ M1**

Field	Description
1	ISIN code
2	Number of units or aggregated nominal value

**▼ M2**

2b	Reporting basis
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**▼ M1**

3	Market value
4	Portfolio investment or direct investment
5	Financial transactions
6	Other changes in volume at nominal value
7	Other changes in volume at market value

**▼ M2**

8	Security issued by the holder
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**▼ B**

## PART 3

**▼ M2**

**Data on securities with an ISIN code held in custody for resident non-financial clients and other financial clients not required to report their own holdings of securities**

Custodians report, for each security that has been assigned an ISIN code classified under the security category ‘debt securities’ (F.31 and F.32), ‘listed shares’ (F.511) or ‘investment fund shares or units’ (F.521 and F.522), which they hold in custody for resident non-financial clients and other financial clients that do not report their own holdings of securities, data for the fields in the table below.

**▼ B**

(a) data for fields 1, 2, and 3 are reported;

(b) data are reported in accordance with either point (i) or (ii) as follows:

- (i) if custodians report security-by-security financial transactions, data for fields 6 and, where requested by the relevant NCB, 7 are reported; or

**▼ B**

- (ii) if custodians do not report security-by-security financial transactions, data for field 7, where requested by the relevant NCB, are reported.

The relevant NCB may choose to require custodians to report data for fields 1, 3 and 4 instead of data in accordance with point (a). In this case, instead of data in accordance with point (b), data for fields 6 and, where requested by the relevant NCB, 8 are also reported.

The relevant NCB may also choose to require custodians to report data for fields 2b, 4 and 5.

**▼ M1**

Custodians reporting the holdings of ICs in accordance with Article 3(2a) shall also report data for field 9 or field 10.

Field	Description
1	ISIN code
2	Number of units or aggregated nominal value
<b>▼ M2</b> 2b	Reporting basis
3	Sector of the client: — Insurance corporations (S.128) — Pension funds (S.129) — Other financial intermediaries, except insurance corporations and pension funds (S.125), financial auxiliaries (S.126) and captive financial institutions and money lenders (S.127), excluding financial vehicle corporations engaged in securitisation transactions — Non-financial corporations (S.11) — General government (S.13) <sup>(1)</sup> — Households and non-profit institutions serving households (S.14 + S.15) <sup>(2)</sup>
<b>▼ M1</b> 4	Market value
5	Portfolio investment or direct investment
6	Financial transactions
7	Other changes in volume at nominal value
8	Other changes in volume at market value
<b>▼ M2</b> 9	Client institution
10	Client institution is subject to direct reporting

**▼ M1**

<sup>(1)</sup> Where available, 'central government' (S.1311) 'state government' (S.1312), 'local government' (S.1313) and 'social security funds' (S.1314) sub-sectors are reported separately identified.

<sup>(2)</sup> The relevant NCB may require actual reporting agents to separately identify the sub-sectors 'households' (S.14) and 'non-profit institutions serving households' (S.15).

**▼ B**

## PART 4

**▼ M2****Data on securities with an ISIN code held in custody for clients resident in other euro area Member States**

Custodians report for each security that has been assigned an ISIN code classified under the security category ‘debt securities’ (F.31 and F.32), ‘listed shares’ (F.511) or ‘investment fund shares or units’ (F.521 and F.522), which they hold in custody for non-financial clients resident in other euro area Member States, data for the fields in the table below.

**▼ B**

(a) data for fields 1, 2, 3 and 4 are reported;

(b) data for field 7, where requested by the relevant NCB, are reported.

The relevant NCB may choose to require custodians to report data for fields 1, 3, 4 and 5 instead of data in accordance with point (a). In this case, where requested by the relevant NCB, instead of data in accordance with point (b), data for field 8 are also reported.

The relevant NCB may also choose to require custodians to report data for fields 2b, 5, 6 and 9.

Field	Description
1	ISIN code
2	Number of units or aggregated nominal value
2b	Reporting basis
3	Sector of the client: — Households (S.14) — Other non-financial clients excluding households
4	Country of the client
5	Market value
6	Portfolio investment or direct investment
7	Other changes in volume at nominal value
8	Other changes in volume at market value
9	Financial transactions

**▼ M2****▼ B**

## PART 5

**▼ M2****Data on securities with an ISIN code issued by euro area residents held in custody for clients resident in non-euro area Member States or outside the Union**

Custodians report for each security issued by euro area residents that has been assigned an ISIN code classified under the security category ‘debt securities’ (F.31 and F.32), ‘listed shares’ (F.511) or ‘investment fund shares or units’ (F.521 and F.522), which they hold in custody for clients resident in non-euro area Member States or outside the Union, data for the fields in the table below.

**▼ B**

(a) data for fields 1, 2, 3, and 4 are reported;

**▼ B**

(b) data for field 7, where requested by the relevant NCB, are reported.

The relevant NCB may choose to require custodians to report data for fields 1, 3, 4 and 5 instead of data in accordance with point (a). In this case, where requested by the relevant NCB, instead of data in accordance with point (b), data for field 8 are also reported.

The relevant NCB may also choose to require custodians to report data for fields 2b, 5, 6 and 9.

Field	Description
1	ISIN code
2	Number of units or aggregated nominal value
2b	Reporting basis
3	Sector of the client <sup>(1)</sup> : — General government and central bank — Other clients excluding general government and central bank
4	Country of the client
5	Market value
6	Portfolio investment or direct investment
7	Other changes in volume at nominal value
8	Other changes in volume at market value
9	Financial transactions

<sup>(1)</sup> The sector classification contained in the System of National Accounts 2008 applies in this case as the ESA 2010 does not apply.

**▼ M2****▼ B****▼ M2**

## PART 7

**Data on holdings of securities without an ISIN code**

For each security that has not been assigned an ISIN code classified under the security category 'debt securities' (F.31 and F.32), 'listed shares' (F.511) or 'investment fund shares or units' (F.521 and F.522), data for the fields in the table below may be reported by financial investors belonging to the MFIs, IFs and FVCs or ICs and by custodians. They report in accordance with the following rules and in conformity with the definitions in Annex II:

- (a) For investors reporting data on their holdings of securities, quarterly or monthly data may be reported as follows:
- (i) data for fields 1 to 4 (data for field 5 instead of fields 2 and 4 may be reported), for fields 6 to 13, and either for field 14 or for fields 15 and 16, over the reference quarter or month, on a security-by-security basis using an identification number such as CUSIP, SEDOL, an NCB identification number, etc.; or
  - (ii) aggregated data for fields 2 to 4 (data for field 5 instead of fields 2 and 4 may be reported), for fields 6 to 13, and either data for field 14 or for fields 15 and 16, over the reference quarter or month.

▼ **M2**

The relevant NCB may request the MFIs to also report data in field 17.

**Data to be reported by investors reporting data on their holdings of securities**

Field	Description
1	Security identifier code (NCB identification number, CUSIP, SEDOL, other)
2	Number of units or aggregated nominal value <sup>(1)</sup>
3	Reporting basis
4	Price value
5	Market value
6	Instrument: <ul style="list-style-type: none"> <li>— Short-term debt securities (F.31)</li> <li>— Long-term debt securities (F.32)</li> <li>— Listed shares (F.511)</li> <li>— Money market funds (MMF) shares or units (F.521)</li> <li>— Non-MMF investment fund shares or units (F.522)</li> </ul>
7	Sector or sub-sector of investors reporting data on own holdings of securities: <ul style="list-style-type: none"> <li>— Central bank (S.121)</li> <li>— Deposit-taking corporations except central bank (S.122)</li> <li>— Money market funds (S.123)</li> <li>— Investment funds except money market funds (S.124)</li> <li>— Financial vehicle corporations engaged in securitisation transactions</li> <li>— Insurance corporations (S.128)</li> </ul>
8	Sector or sub-sector of the issuer: <ul style="list-style-type: none"> <li>— Central bank (S.121)</li> <li>— Deposit-taking corporations except central bank (S.122)</li> <li>— Money market funds (S.123)</li> <li>— Investment funds except money market funds (S.124)</li> <li>— Other financial intermediaries, except insurance corporations and pension funds (S.125)</li> <li>— Financial auxiliaries (S.126)</li> <li>— Captive financial institutions and money lenders (S.127)</li> <li>— Insurance corporations (S.128)</li> <li>— Pension funds (S.129)</li> <li>— Non-financial corporations (S.11)</li> <li>— General government (S.13) <sup>(2)</sup></li> <li>— Households (S.14)</li> <li>— Non-profit institutions serving households (S.15)</li> </ul>



▼ **M2**

Field	Description
9	Portfolio investment or direct investment
10	Country breakdown of issuer
11	Security currency of denomination
12	Issue date
13	Maturity date
14	Financial transactions
15	Revaluation adjustments
16	Other changes in volume
17	Security issued by the holder

(<sup>1</sup>) For aggregated data: number of units or aggregated nominal value having the same price value (see field 4).

(<sup>2</sup>) Where available, 'central government' (S.1311), 'state government' (S.1312), 'local government' (S.1313) and 'social security funds' (S.1314) sub-sectors are reported separately identified.

(b) For custodians reporting data on securities that they hold for resident financial clients not required to report their holdings of securities and for non-financial clients, quarterly or monthly data may be reported as follows:

(i) data for fields 1 to 4 (data for field 5 instead of fields 2 and 4 may be reported), for fields 6 to 14, and either for field 15 or for fields 16 and 17, over the reference quarter or month, on a security-by-security basis using an identification number such as CUSIP, SEDOL, an NCB identification number, etc.; or

(ii) aggregated data for fields 2 to 4 (data for field 5 instead of fields 2 and 4 may be reported), for fields 6 to 14, and either data for field 15 or for fields 16 and 17, over the reference quarter or month.

Custodians reporting the holdings of ICs in accordance with Article 3(2a) must also report data for fields 18 or 19.

**Data to be reported by custodians**

Field	Description
1	Security identifier code (NCB identification number, CUSIP, SEDOL, other)
2	Number of units or aggregated nominal value ( <sup>1</sup> )
3	Reporting basis
4	Price value
5	Market value
6	Instrument: — Short-term debt securities (F.31) — Long-term debt securities (F.32) — Listed shares (F.511) — Money market funds (MMF) shares or units (F.521) — Non-MMF investment fund shares or units (F.522)

## ▼ M2

Field	Description
7	Sector or sub-sector of the clients reported by custodians: — Insurance corporations (S.128) — Pension funds (S.129) — Other financial intermediaries, except insurance corporations and pension funds (S.125), financial auxiliaries (S.126) and captive financial institutions and money lenders (S.127), excluding financial vehicle corporations engaged in securitisation transactions — Non-financial corporations (S.11) — General government (S.13) <sup>(2)</sup> — Households and non-profit institutions serving households (S.14+S.15) <sup>(3)</sup>
8	Sector or sub-sector of the issuer: — Central bank (S.121) — Deposit-taking corporations except central bank (S.122) — Money market funds (S.123) — Investment funds except money market funds (S.124) — Other financial intermediaries, except insurance corporations and pension funds (S.125) — Financial auxiliaries (S.126) — Captive financial institutions and money lenders (S.127) — Insurance corporations (S.128) — Pension funds (S.129) — Non-financial corporations (S.11) — General government (S.13) — Households (S.14) — Non-profit institutions serving households (S.15)
9	Portfolio investment or direct investment
10	Country breakdown of investor
11	Country breakdown of issuer
12	Security currency of denomination
13	Issue date
14	Maturity date
15	Financial transactions
16	Revaluation adjustments
17	Other changes in volume
18	Client institution
19	Client institution is subject to direct reporting

(1) For aggregated data: number of units or aggregated nominal value having the same price value (see field 4).

(2) Where available, 'central government' (S.1311), 'state government' (S.1312), 'local government' (S.1313) and 'social security funds' (S.1314) sub-sectors are reported separately identified.

(3) Where available, 'households' (S.14) and 'non-profit institutions serving households' (S.15) sub-sectors are reported separately identified.

▼ M1

## PART 8

**Annual reporting of own holdings of securities with an ISIN code by ICs**▼ M2

For each security that has been assigned an ISIN code classified under the security category 'debt securities' (F.31 and F.32), 'listed shares' (F.511) or 'investment fund shares or units' (F.521 and F.522), data for the fields in the table below are reported by ICs with reference to own holdings of securities, on an annual basis.

▼ M1

- (a) if ICs report security-by-security data, data for fields 1, 2 and 4 are reported;
- (b) the relevant NCB may require financial investors belonging to the ICs to also report data for fields 2b and 3;
- (c) if ICs report aggregated data, data for fields 3 and 4 to 8 are reported.

▼ M2

Field	Description
1	ISIN code
2	Number of units or aggregated nominal value
2b	Reporting basis
3	Market value
4	Geographical breakdown of the holder (individual EEA countries, non-EEA countries)
5	Instrument: <ul style="list-style-type: none"> <li>— Short-term debt securities (F.31)</li> <li>— Long-term debt securities (F.32)</li> <li>— Listed shares (F.511)</li> <li>— Money market funds (MMF) shares or units (F.521)</li> <li>— Non-MMF investment fund shares or units (F.522)</li> </ul>
6	Sector or sub-sector of the issuer: <ul style="list-style-type: none"> <li>— Central bank (S.121)</li> <li>— Deposit-taking corporations except central bank (S.122)</li> <li>— Money market funds (S.123)</li> <li>— Investment funds except money market funds (S.124)</li> <li>— Other financial intermediaries, except insurance corporations and pension funds (S.125)</li> <li>— Financial auxiliaries (S.126)</li> <li>— Captive financial institutions and money lenders (S.127)</li> <li>— Insurance corporations (S.128)</li> <li>— Pension funds (S.129)</li> <li>— Non-financial corporations (S.11)</li> <li>— General government (S.13)</li> <li>— Households (S.14)</li> <li>— Non-profit institutions serving households (S.15)</li> </ul>

▼ **M2**

Field	Description
7	Country breakdown of issuer
8	Security currency of denomination

**CHAPTER 2: GROUP DATA**

## PART 1

**Data on holdings of securities with an ISIN code**

Group data reporting agents report for each security that has been assigned an ISIN code classified under the security category 'debt securities' (F.31 and F.32), 'listed shares' (F.511) or 'investment fund shares or units' (F.521 and F.522), which is held by the group, data for the fields in the table below. They report in accordance with the following rules and in conformity with the definitions in Annex II:

- (a) data for fields 1 to 8 and 12 to 30 are reported;
- (b) data for fields 31 to 33 and 35 to 37 are reported, if the Internal Ratings Based (IRB) approach for regulatory capital calculation is applied or if the data is available by other means;
- (c) data for fields 34 to 37 are reported, if the IRB approach for regulatory capital calculation is not applied or if the data is available by other means;

▼ **M3**

The relevant NCB or, where group data is reported to the ECB pursuant to Article 3a(5), the ECB may also choose to require group data reporting agents to report data for fields 9 to 11 and, if not already covered under points (b) or (c), 31 to 37.

▼ **M2**

Field	Description	Level of reporting <sup>(1)</sup> (G = Group/ E = Entity)
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## 1. Holder related information

1	Holder identifier code	E
2	Legal Entity Identifier (LEI) of the holder	E
3	Name of the holder	E
4	Country of the holder	E
5	Sector of the holder	E
6	Identifier code of the immediate parent of the holder	E

## 2. Instrument related information

7	ISIN code	E
8	Number of units or aggregated nominal value	E

▼ **M2**

Field	Description	Level of reporting <sup>(1)</sup> (G = Group/ E = Entity)
9	Reporting basis	E
10	Market value	E
11	Issuer is part of the reporting group (prudential scope)	G
12	Issuer is part of the reporting group (accounting scope)	G

## 3. Accounting and risk related information

13	Status of forbearance and renegotiation	G
14	Date of the forbearance and renegotiation status	G
15	Performing status of the instrument	G
16	Date of the performing status of the instrument	G
17	Default status of the issuer	G
18	Date of default status of the issuer	G
19	Default status of the instrument	G
20	Date of default status of the instrument	G
21	Accounting standard	G and E
22	Carrying amount	E
23	Type of Impairment	E
24	Impairment assessment method	E
25	Accumulated impairment amount	E
26	Sources of encumbrance	E
27	Accounting classification of instruments	E
28	Prudential portfolio	E
29	Accumulated changes in fair value due to credit risk	E
30	Cumulative recoveries since default	E
31	Probability of default (PD) of the issuer	G
32	Loss given default (LGD) in downturns	G
33	LGD in normal economic times	G
34	Risk-weight	G

**▼ M2**

Field	Description	Level of reporting <sup>(1)</sup> (G = Group/ E = Entity)
35	Exposure Value (also referred to as Exposure at default)	E
36	Capital calculation approach for prudential purposes	E
37	Exposure class	E

**▼ M3**

<sup>(1)</sup> Where the derogation set out in Article 4a(3) is applied, the data fields referring to the entity-by-entity reporting should be reported in accordance with the respective rules as established by the relevant NCB which granted the derogation or, where group data is reported to the ECB pursuant to Article 3a(5), the ECB, ensuring that the data is homogenous with respect to the mandatory breakdowns.

**▼ M2**

## PART 2

**Data on holdings of securities without an ISIN code**

Group data reporting agents report for each security that has not been assigned an ISIN code classified under the security category ‘debt securities’ (F.31 and F.32), ‘listed shares’ (F.511) or ‘investment fund shares or units’ (F.521 and F.522), which is held by the group, data for the fields laid down in the table below. They report in accordance with the following rules and in conformity with the definitions set out in Annex II:

- (a) data for fields 1 to 7, 11 and 13 to 52 are reported on a security-by-security basis using an identification number such as CUSIP, SEDOL, an NCB identification number, etc.;
- (b) data for fields 53 to 55 and 57 to 59 are reported, if the IRB approach for regulatory capital calculation is applied or if the data is available by other means;
- (c) data for fields 56 to 59 are reported, if the IRB approach for regulatory capital calculation is not applied or if the data is available by other means.

**▼ M3**

The relevant NCB or, where group data is reported to the ECB pursuant to Article 3a(5), the ECB may require group data reporting agents to also report data for fields 8 to 10, 12 and, if not already covered under points (b) or (c), 53 to 59.

**▼ M2**

Field	Description	Level of reporting <sup>(1)</sup> (G = Group/ E = Entity)
1. Holder related information		
1	Holder identifier code	E
2	LEI of the holder	E
3	Name of the holder	E
4	Country of the holder	E
5	Sector of the holder	E

▼ M2

Field	Description	Level of reporting <sup>(1)</sup> (G = Group/ E = Entity)
6	Identifier code of the immediate parent of the holder	E

## 2. Instrument related information

7	Security identifier code (NCB identification number, CUSIP, SEDOL, other)	E
8	Number of units or aggregated nominal value	E
9	Reporting basis	E
10	Price value	E
11	Market value <sup>(2)</sup>	E
12	Issuer is part of the reporting group (prudential scope)	G
13	Issuer is part of the reporting group (accounting scope)	G
14	Instrument: — Short-term debt securities (F.31) — Long-term debt securities (F.32) — Listed shares (F.511) — Money market funds (MMF) shares or units (F.521) — Non-MMF investment fund shares or units (F.522)	E
15	Security currency of denomination	E
16	Issue date	E
17	Maturity date	E
18	Primary asset classification	E
19	Asset securitisation type	E
20	Security status	E
21	Security status date	E
22	Arrears for the instrument	E
23	Date of arrears for the instrument	E
24	Instrument seniority type	E
25	Collateral geographical location	E

▼ **M2**

Field	Description	Level of reporting <sup>(1)</sup> (G = Group/ E = Entity)
26	Guarantor identifier code	E
27	Issuer identifier code	E
28	LEI of the issuer	E
29	Name of the issuer	E
30	Country breakdown of the issuer	E
31	Sector or sub-sector of the issuer: — Central bank (S.121) — Deposit-taking corporations except central bank (S.122) — Money market funds (S.123) — Investment funds except money market funds (S.124) — Other financial intermediaries, except insurance corporations and pension funds (S.125) — Financial auxiliaries (S.126) — Captive financial institutions and money lenders (S.127) — Insurance corporations (S.128) — Pension funds (S.129) — Non-financial corporations (S.11) — General government (S.13) <sup>(2)</sup> — Households (S.14) — Non-profit institutions serving households (S.15)	E
32	NACE sector of the issuer	E
33	Entity status	E
34	Entity status date	E

## 3. Accounting and risk related information

35	Status of forbearance and renegotiation	G
36	Date of the forbearance and renegotiation status	G
37	Performing status of the instrument	G
38	Date of the performing status of the instrument	G
39	Default status of the issuer	G



▼ **M2**

Field	Description	Level of reporting <sup>(1)</sup> (G = Group/ E = Entity)
40	Date of default status of the issuer	G
41	Default status of the instrument	G
42	Date of default status of the instrument	G
43	Accounting standard	G and E
44	Carrying amount	E
45	Type of Impairment	E
46	Impairment assessment method	E
47	Accumulated impairment amount	E
48	Sources of encumbrance	E
49	Accounting classification of instruments	E
50	Prudential portfolio	E
51	Accumulated changes in fair value due to credit risk	E
52	Cumulative recoveries since default	E
53	PD of the issuer	G
54	LGD in downturns	G
55	LGD in normal economic times	G
56	Risk-weight	G
57	Exposure Value (also referred to as Exposure at default)	E
58	Capital calculation approach for prudential purposes	E
59	Exposure class	E

► **M3** <sup>(1)</sup> Where the derogation set out in Article 4a(3) is applied, the data fields referring to the entity-by-entity reporting should be reported in accordance with the respective rules as established by the relevant NCB which granted the derogation, or, where group data is reported to the ECB pursuant to Article 3a(5), the ECB, ensuring that the data is homogenous with respect to the mandatory breakdowns. ◀

<sup>(2)</sup> Alternative approximations (such as carrying amounts) may be used on a 'best-efforts' basis if the market value is not available.

<sup>(3)</sup> Where available, 'central government' (S.1311), 'state government' (S.1312), 'local government' (S.1313) and 'social security funds' (S.1314) sub-sectors are reported separately identified.

**▼ B***ANNEX II***DEFINITIONS****PART 1****Definitions of instrument categories****▼ M3**

This table provides a detailed description of instrument categories, which the relevant national central bank (NCB), or where group data is reported to the European Central Bank (ECB) pursuant to Article 3a(5), the ECB transpose into categories applicable at national level in accordance with this Regulation.

**▼ M1**

Category	Description of main features
1. Debt securities (F.3)	<p>Debt securities are negotiable financial instruments serving as evidence of debt. Debt securities display the following characteristics:</p> <ul style="list-style-type: none"> <li>(a) an issue date on which the debt security is issued;</li> <li>(b) an issue price at which investors buy the debt securities when first issued;</li> <li>(c) a redemption date or maturity date, on which the final contractually scheduled repayment of the principal is due;</li> <li>(d) a redemption price or face value, which is the amount to be paid by the issuer to the holder at maturity;</li> <li>(e) an original maturity, which is the period from the issue date until the final contractually scheduled payment;</li> <li>(f) a remaining or residual maturity, which is the period from the reference date until the final contractually scheduled payment;</li> <li>(g) a coupon rate that the issuer pays to holders of the debt securities; the coupon may be fixed throughout the life of the debt security or vary with inflation, interest rates, or asset prices. Bills and zero-coupon debt securities offer no coupon interest;</li> <li>(h) coupon dates, on which the issuer pays the coupon to the securities' holders;</li> <li>(i) the issue price, redemption price, and coupon rate may be denominated (or settled) in either national currency or foreign currencies.</li> </ul> <p>The credit rating of debt securities, which indicates the credit worthiness of individual debt securities issues, is assigned by recognised agencies on the basis of rating categories.</p>

▼ **M1**

Category	Description of main features
	<p>With regard to point (c), the maturity date may coincide with the conversion of a debt security into a share. In this context, convertibility means that the holder may exchange a debt security for the issuer's common equity. Exchangeability means that the holder may exchange the debt security for shares of a corporation other than the issuer. Perpetual securities, which have no stated maturity date, are classified as debt securities.</p>
1a. Short-term debt securities (F.31)	Debt securities whose original maturity is one year or less, and debt securities repayable on demand of the creditor.
1b. Long-term debt securities (F.32)	Debt securities whose original maturity is more than one year, or of no stated maturity.
2. Equity (F.51)	<p>Equity is a financial asset that is a claim on the residual value of a corporation, after all other claims have been met. Ownership of equity in legal entities is usually evidenced by shares, stocks, depository receipts, participations, or similar documents. Shares and stocks have the same meaning.</p> <p>Equity is sub-categorised into the following: listed shares (F.511); unlisted shares (F.512); and other equity (F.519).</p>
2a. Listed shares (F.511)	Listed shares are equity securities listed on an exchange. Such an exchange may be a recognised stock exchange or any other form of secondary market. Listed shares are also referred to as quoted shares. The existence of quoted prices of shares listed on an exchange means that current market prices are usually readily available.
3. Investment fund shares or units (F.52)	<p>Investment fund shares are shares of an investment fund if the fund has a corporate structure. They are known as units if the fund is a trust. Investment funds are collective investment undertakings through which investors pool funds for investment in financial and/or non-financial assets.</p> <p>Investment fund shares are subdivided into: money market fund (MMF) shares or units (F.521); and non-MMF investment fund shares or units (F.522).</p>

**▼ B**

## PART 2

**Definitions of sectors****▼ M3**

This table provides a description of sector categories, which the relevant NCB, or where group data is reported to the ECB pursuant to Article 3a(5), the ECB transpose into categories applicable at national level in accordance with this Regulation.

**▼ M1**

Sector	Definition
1. Non-financial corporations (S.11)	The sector non-financial corporations (S.11) consists of institutional units which are independent legal entities and market producers, and whose principal activity is the production of goods and non-financial services. This sector also includes non-financial quasi-corporations.
2. The central bank (S.121)	The sub-sector the central bank (S.121) consists of all financial corporations and quasi-corporations whose principal function is to issue currency, to maintain the internal and external value of the currency and to hold all or part of the international reserves of the country.
3. Deposit-taking corporations except the central bank (S.122)	The sub-sector deposit-taking corporations except the central bank (S.122) includes all financial corporations and quasi-corporations, except those classified in the central bank and in the MMF sub-sectors, which are principally engaged in financial intermediation and whose business is to receive deposits and/or close substitutes for deposits from institutional units, i.e. not only from MFIs, and, for their own account, to grant loans and/or to make investments in securities.
4. Money market funds (MMFs) (S.123)	<p>The sub-sector MMFs (S.123) consists of all financial corporations and quasi-corporations, except those classified in the central bank and in the credit institutions sub-sectors, which are principally engaged in financial intermediation. Their business is to issue investment fund shares or units as close substitutes for deposits from institutional units and, for their own account, to make investments primarily in MMF shares/units, short-term debt securities, and/or deposits.</p> <p>MMF investment funds cover investment trusts, unit trusts and other collective investment schemes whose investment fund shares or units are close substitutes for deposits.</p>

▼ **M1**

Sector	Definition
5. Non-MMF investment funds (S.124)	The sub-sector non-MMF investment funds (S.124) consists of all collective investment schemes, except those classified in the MMF sub-sector, which are principally engaged in financial intermediation. Their business is to issue investment fund shares or units which are not close substitutes for deposits and, on their own account, to make investments primarily in financial assets other than short-term financial assets and in non-financial assets (usually real estate). Non-MMF investment funds cover investment trusts, unit trusts and other collective investment schemes whose investment fund shares or units are not seen as close substitutes for deposits.
6. Other financial intermediaries, except insurance corporations and pension funds (S.125)	The sub-sector other financial intermediaries, except insurance corporations and pension funds (S.125) consists of all financial corporations and quasi-corporations which are principally engaged in financial intermediation by incurring liabilities in forms other than currency, deposits, or investment fund shares, or in relation to insurance, pension and standardised guarantee schemes from institutional units.
<b>▼ M2</b>	
7. Financial vehicle corporations (S.125A)	Financial vehicle corporations (FVCs) are undertakings carrying out securitisation transactions. FVCs that satisfy the criteria of an institutional unit are classified in S.125, otherwise they are treated as an integral part of the parent.
<b>▼ M1</b>	
8. Financial auxiliaries (S.126)	The sub-sector financial auxiliaries (S.126) consists of all financial corporations and quasi-corporations which are principally engaged in activities closely related to financial intermediation but which are not financial intermediaries themselves.
9. Captive financial institutions and money lenders (S.127)	The sub-sector captive financial institutions and money lenders (S.127) consists of all financial corporations and quasi-corporations which are neither engaged in financial intermediation nor in providing financial auxiliary services, and where most of either their assets or their liabilities are not transacted on open markets.

▼ M1

Sector	Definition
10. Insurance corporations (S.128)	The sub-sector insurance corporations (S.128) consists of all financial corporations and quasi-corporations which are principally engaged in financial intermediation as a consequence of the pooling of risks, mainly in the form of direct insurance or reinsurance.
11. Pension funds (S.129)	The sub-sector pension funds (S.129) consists of all financial corporations and quasi-corporations which are principally engaged in financial intermediation as a consequence of the pooling of social risks and needs of the insured persons (social insurance). Pension funds as social insurance schemes provide income in retirement, and often benefits for death and disability.
12. General government (S.13)	<p>The sector general government (S.13) consists of institutional units which are non-market producers whose output is intended for individual and collective consumption, and are financed by compulsory payments made by units belonging to other sectors, and institutional units principally engaged in the redistribution of national income and wealth.</p> <p>The general government sector is divided into four sub-sectors: central government (S.1311); state government (S.1312); local government (S.1313); and social security funds (S.1314).</p>
13. Households (S.14)	The sector households (S.14) consists of individuals or groups of individuals as consumers and as entrepreneurs producing market goods and non-financial and financial services (market producers) provided that the production of goods and services is not by separate entities treated as quasi-corporations. It also includes individuals or groups of individuals as producers of goods and non-financial services for exclusively own final use.
14. Non-profit institutions serving households (S.15)	The sector non-profit institutions serving households (S.15) consists of non-profit institutions which are separate legal entities, which serve households and are private non-market producers. Their principal resources are voluntary contributions in cash or in kind from households in their capacity as consumers, from payments made by general governments and from property income.

**▼B**

## PART 3

**Definition of financial transactions**

1. The actual reporting agents report transactions data as set out in Article 3(5).
2. Financial transactions are defined as transactions in financial assets and liabilities between resident institutional units, and between them and non-resident institutional units. A financial transaction between institutional units is a simultaneous creation or liquidation of a financial asset and the counterpart liability, or a change in ownership of a financial asset, or an assumption of a liability. Accrued interest not yet paid is recorded as a financial transaction, showing that interest is reinvested in the relevant financial instrument.

Financial transactions are recorded at transaction values, that is, the values in national currency at which the financial assets and/or liabilities involved are created, liquidated, exchanged or assumed between institutional units.

The transaction value includes accrued interest and does not include service charges, fees, commissions, and similar payments for services provided in carrying out the transactions, nor taxes on the transactions. Valuation changes are not financial transactions.

**▼M1**

In particular, financial transactions include cancellation of debt by mutual agreement between debtor and creditor (debt cancellation or debt forgiveness).

**▼B**

3. Financial transactions are measured as the difference between securities positions (including accrued interest) at end-period reporting dates, from which the effect of changes due to influences from 'revaluation adjustments' (caused by price and exchange rates changes) and 'other changes in volume' is removed.
4. Price and exchange rate revaluations refer to fluctuations in the valuation of the securities that arise either from changes in the price of securities and/or in exchange rates that affect the values expressed in euro of securities denominated in a foreign currency. As these changes represent holdings gains or losses which are not due to financial transactions, these effects need to be removed from the transactions data.

**▼M1**

— Price revaluations include changes in the value of end-period positions that occur in the reference period because of changes in the reference value at which they are recorded, i.e. holding gains or losses. They also include changes in financial claims resulting from write-downs that reflect the actual market values of tradable financial claims.

**▼B**

— Exchange rate revaluations refer to movements in exchange rates against the euro that occur between end-period reporting dates, which give rise to changes in the value of foreign currency securities expressed in euro.

▼ **M1**

5. Other changes in volume refer to changes in the volume of assets which may arise on the investor side, due to any of the following: (a) the alteration in the statistical coverage of the population (e.g. the reclassification and restructuring of institutional units <sup>(1)</sup>); (b) the reclassification of assets; (c) reporting errors that have been corrected in data reported only over a limited time range; (d) the writing-off or writing-down of bad debts, when these are in the form of securities, by creditors; (e) changes of residence of the investor.

▼ **B**

## PART 4

## Definitions of security-by-security attributes

Field	Description
Security identification number	A code that uniquely identifies a security. It is the ISIN code if this has been assigned to the security, or another security identification number.
Positions at nominal value (in nominal currency or euro or positions in number of shares or units)	Number of units of a security, or aggregated nominal amount if the security is traded in amounts rather than in units, excluding the accrued interest.
Positions at market value	► <b>M3</b> Amount held of a security at the price quoted in the market in euro. The relevant NCB, or, where group data is reported to the ECB pursuant to Article 3a(5), the ECB must in principle require accrued interest to be reported either under this position or separately. However, the relevant NCBs, or the ECB, as applicable, may at their discretion require data excluding accrued interest. ◀
Other changes in volume (nominal value)	Other changes in the volume of the security held, at nominal value in nominal currency/unit or euro.
Other changes in volume (market value)	Other changes in the volume of the security held, at market value in euro.
Financial transactions	The sum of purchases minus sales of a security, recorded at transaction value in euro.
Portfolio investment or direct investment	The function of the investment according to the classification of balance of payments statistics <sup>(1)</sup> .
Price value	Price of the security at the end of the reference period.
► <b>M2</b> Reporting basis ◀	Indicates whether the security is quoted in percentage or in units.
Revaluation adjustments	Price and exchange rate revaluations, as referred to in Part 3.

<sup>(1)</sup> For example, in cases of mergers and acquisitions the pass-over to the absorbing corporation of financial assets and liabilities that exist between the absorbed corporation and third parties.



**▼ B**

Field	Description
Security currency of denomination	The International Standards Organisation code, or equivalent, of the currency used to express the price and/or the amount of the security.

**▼ M2**

Issue date	The date on which the securities are delivered to the underwriter by the issuer against payment. This is the date when the securities are available for delivery to investors for the first time.  For a strip this column indicates the date on which the coupon/principal is stripped.
Maturity date	Date on which the debt instrument is actually redeemed.
Security issued by the holder	Indicates whether the security was issued by the holder.
Primary asset classification	Classification of the instrument.
Asset securitisation type	Type of asset provided as security.
Security status	Supplementary attribute that indicates the status of the security, it may indicate whether the instrument is alive or not e.g. defaulted, matured or redeemed early.
Security status date	The date on which a security status as reported under 'Security status' came into effect.
Arrears for the instrument	Aggregate amount of principal, interest and any fee payment outstanding at the reference date, which is contractually due and has not been paid (past due). This amount is always to be reported. The figure '0' is to be reported if the instrument was not past due on the reference date.
Date of arrears for the instrument	The date on which the instrument became past due in accordance with Part 2.48 of Annex V to Commission Implementing Regulation (EU) No 680/2014 (?). This is the earliest date for which the instrument has an amount unpaid at the reference date, and it is to be reported if the instrument is past due on the reference date.
Instrument seniority type	Instrument seniority type indicates whether the instrument is guaranteed or not, its rank level and whether it is secured or not.
Collateral geographical location	Geographical allocation of the collateral.

▼ M2

Field	Description
Guarantor identifier code	► <b>M3</b> A standard code, agreed with the relevant NCB or, where group data is reported to the ECB pursuant to Article 3a(5), with the ECB, that uniquely identifies a guarantor, and information on the identifier type of the code that is used, e.g. legal entity identifier, EU identifier or national identifier. ◀

▼ B

(<sup>1</sup>) Guideline ECB/2011/23 of 9 December 2011 on the statistical reporting requirements of the European Central Bank in the field of external statistics (OJ L 65, 3.3.2012, p. 1).  
 ► **M2** (<sup>2</sup>) Commission Implementing Regulation (EU) No 680/2014 of 16 April 2014 laying down implementing technical standards with regard to supervisory reporting of institutions according to Regulation (EU) No 575/2013 of the European Parliament and of the Council (OJ L 191, 28.6.2014, p. 1). ◀

▼ M2

## PART 5

## General definitions

Field	Description
Legal entity identifier	A reference code in line with the International Organisation for Standardisation's (ISO) 17442 standard, which is assigned to a legal entity requiring a legal entity identifier (LEI). The LEI code enables the unique identification globally of entities requiring a LEI.
EU identifier	► <b>M3</b> EU identifier means a commonly used identification code, agreed with the relevant NCB, or, where group data is reported to the ECB pursuant to Article 3a(5), with the ECB, which enables the unambiguous identification of any entity within the EU. ◀
National identifier	► <b>M3</b> National identifier means a commonly used identification code, agreed with the relevant NCB, or, where group data is reported to the ECB pursuant to Article 3a(5), with the ECB, which enables the unambiguous identification of any entity within its country of residency. ◀
Prudential scope of consolidation	Prudential scope of consolidation refers to the consolidation scope as defined in Chapter 2 of Title II of Part One of Regulation (EU) No 575/2013.
International Financial Reporting Standards	International Financial Reporting Standards (IFRS) as defined in Article 2 of Regulation (EC) No 1606/2002 of the European Parliament and of the Council ( <sup>1</sup> ).
Accounting scope of consolidation	Accounting scope of consolidation refers to the scope of the consolidation for financial reporting according to the IFRS or, if this is inapplicable, to any other national or international standards that apply to the actual reporting agents.

▼ **M2**

Field	Description
NACE classification	<p>Classification of counterparties according to their economic activities, in accordance with the NACE revision 2 statistical classification as laid down in Regulation (EC) No 1893/2006 of the European Parliament and of the Council <sup>(2)</sup>.</p> <p>NACE code means a level two, three or four NACE code in accordance with Regulation (EC) No 1893/2006.</p>
IRB approach	Internal Ratings Based (IRB) approach to calculate the risk-weighted exposure amounts in accordance with Regulation (EU) No 575/2013.
Level of reporting	<p>► <b>M3</b> Level of reporting refers to whether data is reported on an entity-by-entity basis or on a group basis as defined in points 23 and 24 of Article 1. Harmonised accounting and consolidation principles should be applied, in agreement with the relevant NCB, or, where group data is reported to the ECB pursuant to Article 3a(5), with the ECB to the data reported at entity level, i.e. information on entity level should follow the accounting and risk calculation principles of the group to the extent possible. ◀</p>
Reference date	The last date of the reference period to which the data relates i.e. the end of the quarter in accordance with Article 6a.

<sup>(1)</sup> Regulation (EC) No 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards (OJ L 243, 11.9.2002, p. 1).

<sup>(2)</sup> Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains (OJ L 393, 30.12.2006, p. 1).

## PART 6

## Definition of holder attributes

Field	Description
Holder identifier code	<p>► <b>M3</b> A standard code, agreed with the relevant NCB, or, where group data is reported to the ECB pursuant to Article 3a(5), with the ECB, that uniquely identifies the holder and information on the identifier type of the code that is used, e.g. EU identifier or national identifier. ◀</p>
Identifier code of the immediate parent of the holder	<p>► <b>M3</b> A standard code, agreed with the relevant NCB, or, where group data is reported to the ECB pursuant to Article 3a(5), with the ECB, that uniquely identifies the immediate legal entity that the holder is a legally dependant part of and information on the identifier type of the code that is used, e.g. legal entity identifier, EU identifier or national identifier. ◀</p>

▼ **M2**

Field	Description
Issuer is part of the reporting group (prudential scope)	Indicates that the security was issued by an entity of the same group in line with the prudential scope of consolidation.
Issuer is part of the reporting group (accounting scope)	Indicates that the security was issued by an entity of the same group in line with the accounting scope of consolidation.

## PART 7

**Definition of issuer attributes**

Field	Description
Issuer identifier code	► <b>M3</b> A standard code, agreed with the relevant NCB, or, where group data is reported to the ECB pursuant to Article 3a(5), with the ECB, that uniquely identifies an issuer and information on the identifier type of the code that is used, e.g. EU identifier or national identifier. ◀
Entity status	Supplementary attribute to cover information on the status of the issuing entity, including the default status and information on the reasons why the entity may be in default in accordance with Article 178 of Regulation (EU) No 575/2013), and any other information on the issuing entity's status, such as whether it has merged, been acquired etc.
Entity status date	The date on which the entity changed status.

## PART 8

**Definition of accounting and risk related attributes**

Field	Description
Status of forbearance and renegotiation	Identification of forborne and renegotiated instruments.
Date of the forbearance and renegotiation status	The date on which a forbearance or renegotiation status as reported under status of forbearance and renegotiation came into effect.
Performing status of the instrument	Identification of non-performing instruments in accordance with Implementing Regulation (EU) No 680/2014.
Date of the performing status of the instrument	The date on which the performing status as reported in performing status of the instrument came into effect or changed.

▼ **M2**

Field	Description
Default status of the issuer	Identification of the default status of the issuer in accordance with Article 178 of Regulation (EU) No 575/2013.
Date of default status of the issuer	The date on which the default status as reported under the 'default status of the issuer' came into effect or changed.
Default status of the instrument	Identification of the default status of the instrument in accordance with Article 178 of Regulation (EU) No 575/2013.
Date of default status of the instrument	The date on which the default status as reported under the 'default status of the instrument' came into effect or changed.
Accounting standard	Accounting standard used by the reporting agent.
Carrying amount	The carrying amount in accordance with Annex V to Implementing Regulation (EU) No 680/2014.
Type of impairment	Type of impairment in accordance with the applied accounting standards.
Impairment assessment method	The method by which the impairment is assessed, if the instrument is subject to impairment in accordance with applied accounting standards. A distinction is made between collective and individual methods.
Accumulated impairment amount	The amount of loss allowances that are held against or are allocated to the instrument on the reference date. This data attribute applies to instruments subject to impairment under the applied accounting standard.
Sources of encumbrance	Type of transaction in which the exposure is encumbered in accordance with Implementing Regulation (EU) No 680/2014. An asset will be treated as encumbered if it has been pledged or if it is subject to any form of arrangement to secure, collateralise or credit enhance any instrument from which it cannot be freely withdrawn.
Accounting classification of instruments	Accounting portfolio where the instrument is recorded in accordance with the accounting standard applied by the reporting agent.
Prudential portfolio	Classification of trading book and non-trading book exposures. Instruments in the trading book as defined in point (86) of Article 4(1) of Regulation (EU) No 575/2013.
Accumulated changes in fair value due to credit risk	Accumulated changes in fair value due to credit risk in accordance with Part 2.46 of Annex V to Implementing Regulation (EU) No 680/2014.

▼ **M2**

Field	Description
Cumulative recoveries since default	The total amount recovered since the date of default.
Probability of default of the issuer	The issuer's probability of default over 1 year determined in accordance with Articles 160, 163, 179 and 180 of Regulation (EU) No 575/2013.
Loss given default in downturns	The ratio of the amount that could be lost on an exposure during economic downturns due to a default over a 1-year period to the amount that would be outstanding at default, in accordance with Article 181 of Regulation (EU) No 575/2013.
Loss given default in normal economic times	The ratio of the amount that could be lost on an exposure in normal economic conditions due to a default over a 1-year period to the amount that would be outstanding at default.
Risk-weight	Risk-weights associated with the exposure, in accordance with Regulation (EU) No 575/2013.
Exposure value (also referred to as Exposure at default)	Exposure value after credit risk mitigation and credit conversion factors in accordance with Implementing Regulation (EU) No 680/2014.
Capital calculation approach for prudential purposes	Identification of the approach used to calculate the risk-weighted exposure amounts for the purposes of points (a) and (f) of Article 92(3) of Regulation (EU) No 575/2013.
Exposure class	Exposure class as defined in accordance with Regulation (EU) No 575/2013.

**▼ B***ANNEX III***MINIMUM STANDARDS TO BE APPLIED BY THE ACTUAL REPORTING POPULATION**

Actual reporting agents must fulfil the following minimum standards to meet the statistical reporting requirements of the European Central Bank (ECB).

**▼ M3**

## 1. Minimum standards for transmission:

- (a) reporting to the relevant national central bank (NCB) and, where group data is reported to the ECB pursuant to Article 3a(5), the ECB must be timely and within the deadlines set by the relevant NCB or the ECB, as applicable;
- (b) statistical reports must take their form and format from the technical reporting requirements set by the relevant NCB or the ECB, as applicable;
- (c) the contact persons within the actual reporting agent must be identified;
- (d) the technical specifications for data transmission to the relevant NCB or, the ECB, as applicable, must be followed.

**▼ B**

## 2. Minimum standards for accuracy:

- (a) all linear constraints must be fulfilled where applicable (e.g. subtotals must add up to totals);
- (b) actual reporting agents must be able to provide information on the developments implied by the data supplied;
- (c) the statistical information must be complete;

**▼ M3**

- (d) actual reporting agents must follow the dimensions and decimals set by the relevant NCB, or where group data is reported to the ECB pursuant to Article 3a(5), by the ECB for the technical transmission of the data;
- (e) actual reporting agents must follow the rounding policy set by the relevant NCB or, where group data is reported to the ECB pursuant to Article 3a(5), by the ECB for the technical transmission of the data.

**▼ B**

## 3. Minimum standards for compliance with concepts:

- (a) the statistical information must comply with the definitions and classifications contained in this Regulation;
- (b) in the event of deviations from these definitions and classifications, where applicable actual reporting agents must monitor on a regular basis and quantify the difference between the measure used and the measure contained in this Regulation;
- (c) actual reporting agents must be able to explain breaks in the data supplied compared with the previous periods' figures.

## 4. Minimum standards for revisions:

The revisions policy and procedures set by the ECB and the NCBs must be followed. Revisions deviating from regular revisions must be accompanied by explanatory notes.