

Regulation (EU) No 1071/2013 of the European Central Bank
of 24 September 2013 concerning the balance sheet of the
monetary financial institutions sector (recast) (ECB/2013/33)

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ANNEX I

MONETARY FINANCIAL INSTITUTIONS AND
STATISTICAL REPORTING REQUIREMENTS

Introduction

PART 1

Identification of certain MFIs

SECTION 1

Identification of certain MFIs based on principles of substitutability of...

- 1.1 Financial institutions other than credit institutions which issue financial instruments...
- 1.2 For the purposes both of determining substitutability of deposits and...

SECTION 2

Specifications for the MMFs' identification criteria

PART 2

Balance sheet (monthly stocks)

1. Instrument categories
 - (a) Liabilities
 - (b) Assets
2. Breakdown by maturity
 - (a) Liabilities
 - (b) Assets
3. Breakdown by purpose and separate identification of loans to sole...
4. Breakdown by currency
5. Breakdown by sector and residency of counterparties
 - 5.1 The compilation of the euro area monetary aggregates and counterparts...
 - 5.2 With respect to total deposit liabilities and the asset category...
 - 5.3 With respect to intra-group positions, an additional distinction is made...
 - 5.4 With respect to debt securities holdings with original maturity up...
 - 5.5 Certain deposits/loans arising from repos/reverse repos or analogous operations with...
 - 5.6 Domestic counterparties are identified separately from euro area other than...
 - 5.7 In the case of MMF shares/units issued by MFIs of...
 - (5) Sole proprietorships/partnerships without legal status.

PART 3

Balance sheet (quarterly stocks)

PART 4

Reporting of revaluation adjustments for the compilation of transactions

1. Write-offs/write-downs of loans
2. Price revaluation of securities

PART 5

Statistical reporting requirements for loan securitisations and other loan transfers...

1. General requirements
2. Requirements for reporting net flows of loans securitised or otherwise...
 - 2.1 For the purposes of Article 6(a), MFIs calculate the items...
 - 2.2 The items referred to in Section 2.1 are allocated to...
 - 2.3 The items in Part 1 of Table 5 are, on...
3. Requirements for reporting of securitised and derecognised loans which are...
 - 3.1 MFIs provide data in accordance with Part 3 of Table...
 - 3.2 As regards Section 3.1(b), NCBs may instead require MFIs to...
 - 3.3 NCBs may provide a derogation to reporting agents from the...
 - 3.4 NCBs may extend the statistical reporting requirements of this Section...

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4. Requirements for reporting the outstanding amounts of loans serviced in...
 - 4.1 MFIs provide quarterly data on all loans serviced in a...
 - 4.2 With respect to loans serviced for FVCs resident in other...
 - 4.3 NCBs may collect the data referred to in Article 6(b),...
5. Statistical reporting requirements for MFIs applying the IAS 39, the...
 - 5.1 MFIs applying the IAS 39, the IFRS 9 or similar...
 - 5.2 MFIs to which the derogation in Article 9(4) applies report...

PART 6

Simplified reporting for small credit institutions

PART 7

Summary

ANNEX II

CONSOLIDATION PRINCIPLES AND DEFINITIONS

PART 1

Consolidation for statistical purposes within the same Member State

1. For each Member State whose currency is the euro (hereinafter...
2. MFIs consolidate for statistical purposes the business of all their...

PART 2

Definitions of instrument categories

1. This table provides a detailed standard description of the instrument...
2. Original maturity, i.e. maturity at issue, refers to the fixed...
3. Financial claims can be distinguished by whether they are negotiable...

PART 3

Definitions of sectors

ANNEX III

APPLICATION OF MINIMUM RESERVE REQUIREMENTS AND RELATED SPECIAL RULES

PART 1

Minimum reserve requirements for credit institutions: general rules

1. Cells marked with an * in Table 1 in Annex...
2. The column 'of which credit institutions subject to reserve requirements,...

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3. Full reporters may also report positions vis-à-vis ‘MFIs other than...
4. Tail institutions report, as a minimum, quarterly data necessary to...
5. For reporting in accordance with the table below, strict correspondence...

PART 2

Special rules

SECTION 1

Statistical reporting on an aggregated basis as a group by...

- 1.1 Subject to the fulfilment of the conditions set out in...
- 1.2 If credit institutions have been permitted to hold minimum reserves...
- 1.3 If the group of credit institutions is comprised solely of...

SECTION 2

Reserve requirements in the case of mergers involving credit institutions...

- 2.1 For the purpose of this Annex, the terms ‘merger’, ‘merging...
- 2.2 For the maintenance period within which a merger takes effect,...
- 2.3 For the consecutive maintenance periods, the reserve requirement of the...
- 2.4 Without prejudice to the obligations set out in the previous...

ANNEX IV

MINIMUM STANDARDS TO BE APPLIED BY THE ACTUAL REPORTING POPULATION

Reporting agents must fulfil the following minimum standards to meet...

1. Minimum standards for transmission:
2. Minimum standards for accuracy:
3. Minimum standards for compliance with concepts:
4. Minimum standards for revisions:

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ANNEX V

REPEALED REGULATION WITH ITS SUCCESSIVE AMENDMENTS

Regulation (EC) No 25/2009 (ECB/2008/32) (OJ L 15,
20.1.2009, p....

ANNEX VI

Changes to legislation: There are currently no known outstanding effects for the Regulation
(EU) No 1071/2013 of the European Central Bank. (See end of Document for details)

- (1) OJ L 318, 27.11.1998, p. 8.
- (2) OJ L 318, 27.11.1998, p. 1.
- (3) OJ L 15, 20.1.2009, p. 14.
- (4) OJ L 174, 26.6.2013, p. 1.
- (5) OJ L 305, 1.11.2012, p. 6.
- (6) See p. 73 of this Official Journal.
- (7) OJ L 250, 2.10.2003, p. 10.
- (8) See p. 107 of this Official Journal.

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