

Regulation (EU) No 1073/2013 of the European Central
Bank of 18 October 2013 concerning statistics on the assets
and liabilities of investment funds (recast) (ECB/2013/38)

REGULATION (EU) No 1073/2013 OF THE EUROPEAN CENTRAL BANK

of 18 October 2013

concerning statistics on the assets and liabilities of investment funds (recast)

(ECB/2013/38)

THE GOVERNING COUNCIL OF THE EUROPEAN CENTRAL BANK,

Having regard to the Statute of the European System of Central Banks and of the European Central Bank, and in particular Article 5 thereof,

Having regard to Council Regulation (EC) No 2533/98 of 23 November 1998 concerning the collection of statistical information by the European Central Bank⁽¹⁾, and in particular Articles 5(1) and 6(4),

Having regard to the opinion of the European Commission,

Whereas:

- (1) Since Regulation (EC) No 958/2007 of the European Central Bank of 27 July 2007 concerning statistics on the assets and liabilities of investment funds (ECB/2007/8)⁽²⁾ needs to be substantially amended, in particular in the light of Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013 on the European system of national and regional accounts in the European Union⁽³⁾, it should be recast in the interests of clarity.
- (2) Regulation (EC) No 2533/98 provides in Article 2(1) that, for the fulfilment of its statistical reporting requirements, the European Central Bank (ECB), assisted by the national central banks (NCBs), has the right to collect statistical information within the limits of the reference reporting population and of what is necessary to carry out the tasks of the European System of Central Banks (ESCB). It follows from Article 2(2)(a) of Regulation (EC) No 2533/98 that investment funds (IFs) form part of the reference reporting population for the purposes of fulfilling the ECB's statistical reporting requirements, inter alia, in the field of monetary and financial statistics. Furthermore, Article 3 of Regulation (EC) No 2533/98 requires the ECB to specify the actual reporting population within the limits of the reference reporting population and entitles it to fully or partly exempt specific classes of reporting agents from its statistical reporting requirements.
- (3) In order to fulfil its tasks and monitor financial activities other than those undertaken by monetary financial institutions (MFIs), the ESCB requires high quality statistical information on the business of IFs. The principal purpose of such information is to provide the ECB with a comprehensive statistical picture of the IF sector in the Member

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States whose currency is the euro (hereinafter the ‘euro area Member States’), which are viewed as one economic territory.

- (4) To limit the reporting burden, NCBs are allowed to collect the necessary information on IFs from the actual reporting population as part of a broader statistical reporting framework which serves other statistical purposes, provided that the fulfilment of the ECB’s statistical requirements is not jeopardised. In order to foster transparency, in such cases it is appropriate to inform the reporting agents that data are collected to fulfil other statistical purposes.
- (5) Having data available on financial transactions facilitates a more in-depth analysis for monetary policy and other purposes. Data on financial transactions, as well as data on stocks, are also used to compile other statistics, in particular the euro area financial accounts.
- (6) Although regulations adopted under Article 34.1 of the Statute of the European System of Central Banks and the European Central Bank (hereinafter the ‘Statute of the ESCB’) do not confer any rights or impose any obligations on Member States whose currency is not the euro (hereinafter the ‘non-euro area Member States’), Article 5 of the Statute of the ESCB applies to both euro and non-euro area Member States. Recital 17 of Regulation (EC) No 2533/98 refers to the fact that Article 5 of the Statute of the ESCB, together with Article 4(3) of the Treaty on European Union, implies an obligation to design and implement at national level all the measures that the non-euro area Member States consider appropriate to collect the statistical information needed to fulfil the ECB’s statistical reporting requirements and make timely preparations in the field of statistics in order to become euro area Member States.
- (7) Although this Regulation is primarily addressed to IFs, complete information on holders of bearer shares issued by IFs may not be directly available from IFs, and it is therefore necessary to include other entities in the actual reporting population.
- (8) The standards for the protection and use of confidential statistical information as laid down in Article 8 of Regulation (EC) No 2533/98 should apply.
- (9) Article 7(1) of Regulation (EC) No 2533/98 provides that the ECB has the power to impose sanctions on reporting agents which fail to comply with statistical reporting requirements set out in ECB regulations or decisions,

HAS ADOPTED THIS REGULATION:

Article 1

Definitions

For the purposes of this Regulation:

- (1) ‘investment fund (IF)’ means a collective investment undertaking that:
 - (a) invests in financial and/or non-financial assets, within the meaning of Annex II, to the extent that its objective is investing capital raised from the public; and

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- (b) is constituted pursuant to Union or national law under:
 - (i) contract law, as a common fund managed by management companies;
 - (ii) trust law, as a unit trust;
 - (iii) company law, as an investment company;
 - (iv) any other similar mechanism or legal form.

The following are included within the definition:

- (a) undertakings whose units or shares are, at the request of the holders, repurchased or redeemed directly or indirectly out of the undertaking's assets; and
- (b) undertakings which have a fixed number of issued shares and whose shareholders have to buy or sell existing shares when entering or leaving the fund.

The following are not included within the definition:

- (a) pension funds as defined in the revised European System of Accounts (hereinafter the 'ESA 2010') laid down by Regulation (EU) No 549/2013 (sub-sector S.129);
- (b) money market funds (MMFs) as defined in Annex I to 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)⁽⁴⁾.

For the purposes of the definition of IF, 'public' shall encompass retail, professional and institutional investors;

- (2) 'reporting agent' has the same meaning as defined in Article 1 of Regulation (EC) No 2533/98;
- (3) 'resident' has the same meaning as defined in Article 1 of Regulation (EC) No 2533/98. For the purposes of this Regulation, if a legal entity lacks a physical dimension its residence shall be determined by the economic territory under whose laws the entity is incorporated. If the entity is not incorporated, legal domicile shall be used as a criterion, namely the country whose legal system governs the creation and continued existence of the entity;
- (4) 'monetary financial institution (MFI)' has the same meaning as defined in Article 1 of Regulation (EU) No 1071/2013 (ECB/2013/33);
- (5) 'OFI' means other financial intermediaries except insurance corporations and pension funds, as defined in ESA 2010 (sub-sector S.125);
- (6) 'IF registered shares/units' means IF shares/units in respect of which, in accordance with national legislation, a record is kept identifying the holders of its shares/units, including information on the residency and sector of the holder;
- (7) 'IF bearer shares/units' means IF shares/units in respect of which, in accordance with national legislation, a record is not kept identifying the holders of its shares/units, or in

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respect of which a record is kept which does not contain information on the residency and sector of the holder;

- (8) ‘relevant NCB’ means the NCB of the euro area Member State in which the IF is resident;
- (9) ‘security-by-security’ data means data broken down into individual securities.

Article 2

Actual reporting population

1 The actual reporting population shall consist of the IFs resident in the territory of the euro area Member States. The IF itself or, in the case of IFs that do not have legal personality under their national law, the persons legally entitled to represent them, shall be responsible for reporting the statistical information required under this Regulation.

2 Without prejudice to paragraph 1, for the purpose of collecting information on the holders of bearer shares issued by IFs in accordance with paragraph 3 in Part 2 of Annex I, the actual reporting population shall include MFIs and OFIs. The NCBs may grant derogations to these entities provided that the required statistical information is collected from other available sources in accordance with paragraph 3 in Part 2 of Annex I. The NCBs shall check the fulfilment of this condition in good time in order to grant or withdraw, if necessary, any derogation with effect from the start of each year, in agreement with the ECB. For the purposes of this Regulation, the NCBs may establish and maintain a list of reporting OFIs, in accordance with the principles laid down in paragraph 3 in Part 2 of Annex I.

Article 3

List of IFs for statistical purposes

1 The Executive Board shall establish and maintain, for statistical purposes, a list of IFs that form the reference reporting population, including, where applicable, their sub-funds, within the meaning of Article 4(2). The list may be based on existing lists of IFs supervised by national authorities, where such lists are available, supplemented by other IFs falling within the definition of IFs in Article 1.

2 The NCBs and the ECB shall make this list and its updates available in an appropriate form, including by electronic means, via the internet or, at the request of the reporting agents concerned, in paper form.

3 If the latest accessible electronic version of the list referred to in paragraph 2 is incorrect, the ECB shall not impose sanctions on any reporting agent which did not properly fulfil its statistical reporting requirements to the extent that it relied on the incorrect list in good faith.

Article 4

Fund-by-fund reporting

1 The actual reporting population shall report data on its assets and liabilities on a fund-by-fund basis.

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2 Without prejudice to paragraph 1, if an IF segregates its assets into different sub-funds in such a way that shares/units relating to each sub-fund are independently backed by different assets, each sub-fund shall be considered as an individual IF.

3 By derogation from paragraphs 1 and 2, subject to the prior approval and in accordance with the instructions of the relevant NCB, IFs may report their assets and liabilities as a group, provided that this leads to results that are similar to fund-by-fund reporting.

Article 5

Quarterly and monthly statistical reporting requirements

- 1 The reporting agents shall provide, in accordance with Annexes I and II:
 - a on a quarterly basis, end-of-quarter stock data on the assets and liabilities of IFs, and quarterly revaluation adjustments or transactions, where applicable; and
 - b on a monthly basis, end-of-month stock data on IF shares/units issued, the corresponding monthly revaluation adjustments or transactions, if applicable and separate reporting of new issuance and redemptions of IF shares/units during the reporting month.
- 2 The NCBs may choose to collect the data in paragraph 1(a) on a monthly instead of on a quarterly basis.

Article 6

Revaluation adjustments or transactions

- 1 The reporting agents shall report revaluation adjustments or transactions, in accordance with the relevant NCB's instructions, for the information reported on an aggregated basis as specified in Annex I.
- 2 As specified in Annex I, NCBs may either derive approximations of security transactions from the security-by-security information or directly collect data on transactions on an security-by-security basis.
- 3 Further requirements and guidelines regarding the compilation of revaluation adjustments or transactions are laid down in Annex III.

Article 7

Accounting rules

- 1 The accounting rules followed by IFs for the purposes of reporting under this Regulation shall be those laid down in the relevant national law implementing Council Directive 86/635/EEC of 8 December 1986 on the annual accounts and consolidated accounts of banks and other financial institutions⁽⁵⁾ or, if the former provision is inapplicable, in any other national or international standards that apply to IFs.
- 2 Without prejudice to accounting practices and netting arrangements prevailing in the euro area Member States, all financial assets and liabilities shall be reported on a gross basis for statistical purposes.

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Article 8

Derogations

1 Derogations from the statistical reporting requirements set out in Article 5 may be granted to IFs as follows:

- a The NCBs may grant derogations to the smallest IFs in terms of total assets, provided that the IFs that contribute to the quarterly aggregated balance sheet account for at least 95 % of the total of IFs' assets in terms of stocks, in each euro area Member State.
- b In euro area Member States where the combined total assets of national IFs do not exceed 1 % of the euro area IF total assets, NCBs may grant derogations to the smallest IFs in terms of total assets, provided that the IFs that contribute to the quarterly aggregated balance sheet account for at least 80 % of the total of national IFs' assets in terms of stocks.
- c The IFs to which derogations as laid down in points (a) and (b) apply shall only report, on a quarterly basis, end-of-quarter stock data on IF shares/units issued and the corresponding quarterly revaluation adjustments or transactions, if applicable.
- d The NCBs shall check the fulfilment of the conditions set out in points (a) and (b) annually in good time in order to grant or withdraw, if necessary, any derogation with effect from the start of each calendar year.

2 Derogations may be granted to IFs that are subject to national accounting rules which allow the valuation of their assets less frequently than quarterly. The IF categories to which NCBs shall have the discretion to grant derogations shall be decided by the Governing Council. The IFs to which such derogations apply shall be subject to the requirements set out in Article 5 at a frequency consistent with their accounting obligations regarding the timing of valuation of their assets.

3 The IFs may choose not to make use of the derogations and to fulfil the full statistical reporting requirements specified in Article 5 instead. If an IF makes such a choice, it shall obtain the relevant NCB's consent prior to any change in its use of these derogations.

Article 9

Timeliness

1 The NCBs shall decide when they need to receive data from reporting agents pursuant to Article 5 in order to meet the deadlines laid down in paragraph 2.

- 2 The NCBs shall transmit to the ECB:
- a aggregated quarterly stocks and revaluation adjustments by close of business on the 28th working day following the end of the quarter to which the data relate, based on the quarterly data collected from reporting agents;
 - b aggregated monthly stocks and revaluation adjustments by close of business on the 28th working day following the end of the month to which the data relate, based on the monthly data on IF shares/units issued collected from reporting agents or based on actual data in accordance with Article 5(2);
 - c aggregated monthly new issuances and redemptions of IF shares/units by close of business on the 28th working day following the end of the month to which the data relate, based on the monthly data collected from reporting agents.

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Article 10

Minimum standards and national reporting arrangements

1 Reporting agents shall comply with the statistical reporting requirements to which they are subject in accordance with the minimum standards for transmission, accuracy, compliance with concepts and revisions specified in Annex IV.

2 The NCBs shall define and implement the reporting arrangements to be followed by the actual reporting population in accordance with national requirements. The NCBs shall ensure that these reporting arrangements provide the required statistical information and allow accurate checking of the fulfilment of the minimum standards for transmission, accuracy, compliance with concepts and revisions specified in Annex IV.

Article 11

Mergers, divisions and reorganisations

In the event of a merger, division or reorganisation that might affect the fulfilment of its statistical obligations, the reporting agents concerned shall inform the relevant NCB, once the intention to implement such operation has become public and in due time before it takes effect, of the procedures that are planned to fulfil the statistical reporting requirements set out in this Regulation.

Article 12

Verification and compulsory collection

The NCBs shall exercise the right to verify or to collect compulsorily the information which reporting agents are required to provide pursuant to this Regulation, without prejudice to the ECB's right to exercise these rights itself. In particular, the NCBs shall exercise this right when an institution included in the actual reporting population does not fulfil the minimum standards for transmission, accuracy, compliance with concepts and revisions specified in Annex IV.

Article 13

First reporting

First reporting shall begin with monthly and quarterly data for December 2014.

Article 14

Repeal

1 Regulation (EC) No 958/2007 (ECB/2007/8) is repealed with effect from 1 January 2015.

2 References to the repealed Regulation shall be construed as references to this Regulation and shall be read in accordance with the correlation table set out in Annex V.

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Article 15

Final provision

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*. It shall apply from 1 January 2015.

This Regulation shall be binding in its entirety and directly applicable in the Member States in accordance with the Treaties.

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ANNEX I

STATISTICAL REPORTING REQUIREMENTS

PART 1

General statistical reporting requirements

1. The actual reporting population must provide the following statistical information:
 - (a) on a quarterly basis: (i) security-by-security information for securities with publicly available identification codes held by IFs; (ii) aggregated information broken down by instrument/maturity categories, currencies and counterparties, for assets and liabilities other than securities and for securities without publicly available identification codes; (iii) either security-by-security or aggregated information on holders of IF shares/units issued, as further specified in Part 2. The relevant NCB may require reporting agents to report security-by-security information for securities without publicly available identification codes or item-by-item information for assets and liabilities other than securities; and
 - (b) on a monthly basis, security-by-security information separately identifying all shares/units issued by IFs.

In addition to the data in respect of the fields that are required to be reported in the context of security-by-security reporting in order to derive aggregated information on securities, as laid down in Table 2, the relevant NCB may also decide to collect data on transactions on a security-by-security basis.

The aggregated data must be provided in terms of stocks and, in accordance with the relevant NCB's instructions, in terms of either: (a) revaluations due to price and exchange rate changes; or (b) transactions.

Subject to obtaining the relevant NCB's prior approval, reporting agents which provide the required quarterly data on an security-by-security basis may choose to report the required monthly data on an aggregated basis, instead of providing security-by-security information.

2. The information to be provided to the relevant NCB on a security-by-security basis is specified in Table 2. The aggregated quarterly statistical reporting requirements for stocks are specified in Table 1 and those for revaluations due to price and exchange rate changes or transactions are specified in Table 3. The aggregated monthly statistical reporting requirements for stocks, revaluations due to price and exchange rate changes or transactions, and new issuances and redemptions of IF shares/units are specified in Table 4.
3. As far as it fulfils the conditions of the protection and use of confidential statistical information collected by the ESCB under Article 8 of Regulation (EC) No 2533/98, in particular paragraph 5 thereof, an NCB may also derive the necessary information from the data collected via Directive 2011/61/EU of the European Parliament and of the Council of 8 June 2011 on Alternative Investment Fund Managers⁽⁶⁾, to the extent that the data collected by the competent national supervisory authority under this Directive is transmitted to the NCB in accordance with terms agreed on between the two bodies.

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PART 2

Residency and economic sector of the holders of IF shares/units

1. Reporting agents report, on a quarterly basis, data on the residency of the holders of IF shares/units issued by IFs of the Member States whose currency is the euro (hereinafter the 'euro area Member States') in accordance with the domestic/euro area other than domestic/rest of the world breakdown. The domestic and euro area other than domestic counterparties are further broken down by sector.
2. As regards registered shares/units, reporting agents report data on the residency and sector breakdown of the holders of the shares/units issued by IFs. If the residency and sector of the holder cannot be directly identified, the relevant data is reported on the basis of available information.
3. As regards bearer shares/units, reporting agents report data on the residency and sector breakdown of the holders of IF shares/units in accordance with the approach decided by the relevant NCB. This requirement is limited to one or a combination of the following options, to be selected having regard to the organisation of the relevant markets and the national legal arrangements in the Member State in question. This requirement will be periodically monitored by the NCB.
 - (a) Issuing IFs:

Issuing IFs, or the persons legally representing them, or the entities referred to in Article 2(2) of this Regulation, report data on the residency and sector breakdown of the holders of their shares/units issued. Such information may come from the agent distributing the shares/units or from any other entity involved in the issue, buy-back or transfer of the shares/units.
 - (b) MFIs and OFIs as custodians of IF shares/units:

As reporting agents, MFIs and OFIs acting as custodians of IF shares/units report data on the residency and sector breakdown of the holders of shares/units issued by resident IFs and held in custody on behalf of the holder or of another intermediary also acting as a custodian. This option is applicable if: (i) the custodian distinguishes IF shares/units kept in custody on behalf of holders from those kept on behalf of other custodians; and (ii) most of the IF shares/units are in the custody of domestic resident institutions that are classified as financial intermediaries (MFIs or OFIs).
 - (c) MFIs and OFIs as reporters of transactions of residents with non-residents involving shares/units of a resident IF:

As reporting agents, MFIs and OFIs acting as reporters of transactions of residents with non-residents involving shares/units of a resident IF report data on the residency and sector breakdown of the holders of shares/units issued by resident IFs, which they trade on behalf of the holder or another intermediary also involved in the transaction. This option is applicable if: (i) the reporting coverage is comprehensive, i.e. it covers substantially all of the transactions carried out by the reporting agents; (ii) accurate data on purchases and sales with non-residents of the euro area Member States are provided; (iii) differences between issuing value and redemption value, excluding fees, of the same shares/units are minimal; and (iv) the amount of shares/units held by non-residents of the euro area Member States issued by resident IFs is low.
 - (d) If points (a) to (c) do not apply, the reporting agents, including MFIs and OFIs, report the relevant data on the basis of available information.

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Editorial Information

- X1** Substituted by [Corrigendum to Regulation \(EU\) No 1073/2013 of the European Central Bank of 18 October 2013 concerning statistics on the assets and liabilities of investment funds \(ECB/2013/38\) \(Official Journal of the European Union L 297 of 7 November 2013\)](#).

Table 2 Required security-by-security information

Data for the fields in the table below must be reported for each security classified under the categories ‘debt securities’, ‘equity’ and ‘investment fund shares/units’ in accordance with the following rules.

1. Data for field 1 must be reported.
2. If the relevant NCB does not directly collect security-by-security information on transactions, data for two out of the three fields 2, 3 and 4 must be reported (i.e. fields 2 and 3; fields 2 and 4; or fields 3 and 4).
3. If the relevant NCB directly collects security-by-security information on transactions, data for the following fields must also be reported:
 - (a) field 5; or fields 6 and 7; and
 - (b) field 4; or fields 2 and 3.
4. The relevant NCB may also require reporting agents to report data for field 8.
5. The relevant NCB may choose only to collect data for field 2 in cases (2) and (3)(b). If so, the NCB must check, and inform the ECB, at least once a year that the quality of the aggregated data reported by the NCB, including the frequency and size of revisions, is unaffected.

Field	Title
1	Security identifier code
2	Number of units or aggregated nominal amount
3	Price
4	Total amount
5	Financial transactions
6	Securities purchased (assets) or issued (liabilities)
7	Securities sold (assets) or redeemed (liabilities)
8	Currency of recording of the security

TABLE 3

Revaluation adjustments or transactions Data required to be provided on a quarterly basis

A.Domestic	B.Euro area other than domestic	C.Rest of the World	D.Total

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	MFIs							Non-MFIs - Total							of which	of which	of which	EU	Member States	USA	Japan
	Government			Other residents				Government			Other residents										
	total	(S.13)	(S.14)	total	(S.13)	(S.14)	(S.15)	total	(S.13)	(S.14)	(S.15)	total	(S.13)	(S.14)							
				financial institutions auxiliary (S.125)	financial institutions auxiliary (S.126)	profit institutions auxiliary (S.127)	households (S.14+S.15)					financial institutions auxiliary (S.125)	financial institutions auxiliary (S.126)	profit institutions auxiliary (S.127)	households (S.14+S.15)						
ASSETS																					
1	Deposit and loan claims																				
up to 1 year																					
over 1 year																					
2	Debt securities																				
2e.	Euro																				
up to 1 year																					
over 1 year and up to 2 years																					
over 2 years																					

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of which investment fund shares/units	MINIMUM	MINIMUM	MINIMUM
4	Financial derivatives		MINIMUM ^b
5	Non-financial assets (including fixed assets)		MINIMUM ^b
6	Remaining assets		
LIABILITIES			
7	Loans and deposits received		
up to 1 year			
over 1 year			
8	IF shares/units ^a		MINIMUM
9	Financial derivatives		MINIMUM ^b
10	Remaining liabilities		

a If the reporting agent is not in a position to directly identify the residency and sector of the holder, it reports the relevant data on the basis of available information. In the case of bearer shares, the information may be collected from MFIs or OFIs (as specified in Article 2(2) of this Regulation and paragraph 3 in Part 2 of this annex).

b The NCBS may exempt IFs from reporting this item, if the quarterly stocks listed in Table 1 represent less than 5% of IF shares/units issued.

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IFs report: (i) the black cells marked ‘MINIMUM’; (ii) the grey cells marked ‘MINIMUM’ for securities that are not collected on an s-b-s basis; and (iii) if the relevant NCB collects s-b-s information on transactions directly, the information requested in Table 2 for those securities that are collected on an s-b-s basis.

The NCBs may extend these requirements to: (i) the black cells that do not contain the word ‘MINIMUM’; and (ii) the grey cells that do not contain the word ‘MINIMUM’ for those securities that are not collected on an s-b-s basis.

TABLE 4

Data required to be provided on a monthly basis

A.Domestic		B.Euro area other than domestic							C.Total of the World
8	MFIs - Total							C.Total of the World	
	Non-MFIs - Total								
Issuance of IF shares/units		Redemption of IF shares/units							World
IF shares/units ^a									
		Gov't (S.13)	Other residents (S.14)	Non-households (S.15)	Gov't (S.13)	Other residents (S.14)	Non-households (S.15)		
		Financial institutions and money lenders (S.125+S.126+S.127)							

a Stocks; revaluation adjustments or transactions]

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ANNEX II

DEFINITIONS

PART 1

Definitions of instrument categories

1. This table provides a detailed standard description of the instrument categories, which national central banks (NCBs) transpose into national categories in accordance with this Regulation. The table does not constitute a list of individual financial instruments and the descriptions are not exhaustive. The definitions refer to the European system of national and regional accounts in the European Union (hereinafter the ‘ESA 2010’) laid down by Regulation (EU) No 549/2013.
2. For some of the instrument categories, maturity breakdowns are required. These refer to original maturity, i.e. maturity at issue, which is the fixed period of life of a financial instrument before which it cannot be redeemed, e.g. debt securities, or before which it can be redeemed only with some kind of penalty, e.g. some types of deposits.
3. Financial claims can be distinguished by whether they are negotiable or not. A claim is negotiable if its ownership is readily capable of being transferred from one unit to another by delivery or endorsement or of being offset in the case of financial derivatives. While any financial instrument can be potentially traded, negotiable instruments are designed to be traded on an organised exchange or ‘over-the-counter’, although actual trading is not a necessary condition for negotiability.

TABLE A

Definitions of instrument categories of the assets and liabilities of IFs

ASSET CATEGORIES	
Category	Description of main features
1. Deposits and loan claims	<p>For the purposes of the reporting scheme, this item consists of funds lent by IFs to borrowers, or loans acquired by IFs, which are either evidenced by non-negotiable documents or not evidenced by documents</p> <p>It includes the following items:</p> <ul style="list-style-type: none"> — deposits placed by the IF, such as overnight deposits, deposits with agreed maturity and deposits redeemable at notice — holdings of non-negotiable securities: Holdings of debt securities which are not negotiable and cannot be traded on secondary markets — traded loans: — loans that have <i>de facto</i> become negotiable are classified under the item ‘deposits and loan claims’ provided that there is no evidence

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ASSET CATEGORIES

	<p>of secondary market trading. Otherwise they are classified as debt securities</p> <ul style="list-style-type: none"> — subordinated debt in the form of deposits or loans: subordinated debt instruments provide a subsidiary claim on the issuing institution that can only be exercised after all claims with a higher status have been satisfied, giving them some of the characteristics of equity. For statistical purposes, subordinated debt is classified as either ‘loans’ or ‘debt securities’ according to the nature of the instrument. Where the IF’s holdings of all forms of subordinated debt are currently identified as a single figure for statistical purposes, this figure is classified under the item ‘debt securities’, on the grounds that subordinated debt is predominantly constituted in the form of debt securities, rather than as loans — claims under reverse repos against cash collateral: counterpart of cash paid out in exchange for securities purchased by IFs at a given price under a firm commitment to resell the same (or similar) securities at a fixed price on a specified future date — claims under securities borrowing against cash collateral: counterpart of cash paid in exchange for securities borrowed by IFs <p>For the purposes of this Regulation, this item also includes holdings of euro and foreign currency banknotes and coins in circulation that are commonly used to make payments</p>
2. Debt securities	<p>Holdings of debt securities, which are negotiable financial instruments serving as evidence of debt, are usually traded on secondary markets or can be offset on the market, and do not grant the holder any ownership rights over the issuing institution This item includes:</p> <ul style="list-style-type: none"> — holdings of securities which give the holder the unconditional right to a fixed or contractually determined

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ASSET CATEGORIES

		<p>income in the form of coupon payments and/or a stated fixed sum at a specific date or dates, or starting from a date defined at the time of issue</p> <p>— traded loans which have become negotiable on an organised market, provided that there is evidence of secondary market trading, including the existence of market makers, and frequent quotation of the financial asset, such as provided by bid-offer spreads. Where this is not the case they are classified as ‘deposits and loan claims’</p> <p>— subordinated debt in the form of debt securities</p> <p>Securities lent out under securities lending operations or sold under a repurchase agreement remain on the original owner’s balance sheet (and are not recorded on the temporary acquirer’s balance sheet) where there is a firm commitment to reverse the operation and not simply an option to do so. Where the temporary acquirer sells the securities received, this sale must be recorded as an outright transaction in securities and entered in the temporary acquirer’s balance sheet as a negative position in the securities portfolio</p>
3.	Equity and investment fund shares/units	<p>Financial assets that represent property rights in corporations or quasi-corporations. Such financial assets generally entitle the holders to a share in the profits of the corporations or quasi-corporations and to a share in their net assets in the event of liquidation</p> <p>This item includes listed and unlisted shares, other equity, MMF shares/units and non-MMF IF shares/units</p> <p>Equity securities lent out under securities lending operations or sold under a repurchase agreement, are treated in accordance with the rules in category 2 ‘debt securities’</p>
3a.	Equity and investment fund shares/units of which listed shares	<p>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</p>

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ASSET CATEGORIES

		means that current market prices are usually readily available
3b.	Equity and investment fund shares/units of which investment fund shares/units	This item includes holdings of shares/units issued by MMFs and non-MMF IFs (i.e. IFs other than MMFs) included in the lists of MFIs and IFs for statistical purposes MMFs are defined in Regulation (EU) No 1071/2013 (ECB/2013/33) IFs other than MMFs, are defined in Article 1 of this Regulation
(2+3)a	of which securities (debt securities, equity and investment fund shares/units) lent out or sold under repurchase agreements	This item includes those securities, reported under categories 2 (debt securities) and 3 (equity and investment fund shares/units), which have been lent under securities lending operations or sold under repurchase agreements (or any other type of similar operations, such as sell and buy-back transactions)
4.	Financial derivatives	Financial derivatives are financial instruments linked to a specified financial instrument, indicator, or commodity, through which specific financial risks can be traded in financial markets in their own right This item includes: — options — warrants — futures — forwards — swaps — credit derivatives Financial derivatives are recorded at market value on the balance sheet on a gross basis. Individual derivative contracts with positive market values are recorded on the asset side of the balance sheet, and contracts with negative market values on the liability side of the balance sheet Gross future commitments arising from derivative contracts should not be entered as on-balance-sheet items Financial derivatives may be recorded on a net basis according to different valuation methods. In the event that only net positions are available, or positions are recorded other than at market value, these positions are reported instead This item does not include financial derivatives that are not subject to on-balance-sheet recording according to national rules

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ASSET CATEGORIES

5.	Non-financial assets (including fixed assets)	Tangible and intangible assets, other than financial assets. Fixed assets are non-financial assets which are used repeatedly or continuously by the IF for more than one year. This item includes dwellings, other buildings and structures, machinery and equipment, valuables, and intellectual property products such as computer software and databases.
6.	Remaining assets	This is the residual item on the asset side of the balance sheet, defined as ‘assets not included elsewhere’. NCBs may also require under this item individual breakdowns of the following: — accrued interest receivable on deposits and loans — accrued interest on holdings of debt securities — accrued rent receivable — amounts receivable which do not relate to the IF’s main business

LIABILITY CATEGORIES

Category	Description of main features	
7.	Loans and deposits received	Amounts owed to creditors by the IF, other than those arising from the issue of negotiable securities. This item consists of: — loans: loans granted to the IFs which are either evidenced by non-negotiable documents or not evidenced by documents — repos and repo-type operations against cash collateral: counterpart of cash received in exchange for securities sold by the IF at a given price under a firm commitment to repurchase the same (or similar) securities at a fixed price on a specified future date. Amounts received by the IF in exchange for securities transferred to a third party (‘temporary acquirer’) are to be classified here where there is a firm commitment to reverse the operation and not merely an option to do so. This implies that the IF retains all risks and rewards of the underlying securities during the operation

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LIABILITY CATEGORIES

		<ul style="list-style-type: none"> — cash collateral received in exchange for securities lending: amounts received in exchange for securities temporarily transferred to a third party in the form of securities lending operations against cash collateral — cash collateral received in operations involving the temporary transfer of gold against collateral
8.	IF shares/units	<p>Shares or units, including in the form of equity capital, issued by IFs that are included in the list of IFs for statistical purposes. This item represents the total liability to the IF's shareholders. Funds arising from non-distributed benefits or funds set aside by the IF in anticipation of likely future payments and obligations are also included</p>
9.	Financial derivatives	See category 4
10.	Remaining liabilities	<p>This is the residual item on the liabilities side of the balance sheet, defined as 'liabilities not included elsewhere'.</p> <p>NCBs may also require under this item individual breakdowns of the following:</p> <ul style="list-style-type: none"> — debt securities issued Securities issued by the IF, other than equity, which are instruments usually negotiable and traded on secondary markets or which can be offset on the market and which do not grant the holder any ownership rights over the issuing institution — accrued interest payable on loans and deposits — amounts payable not related to the IF's main business, i.e. amounts due to suppliers, tax, wages, social contributions, etc. — provisions representing liabilities against third parties, i.e. pensions, dividends, etc. — net positions arising from securities lending without cash collateral — net amounts payable in respect of future settlements of transactions in securities

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PART 2

Definitions of security-by-security attributes

TABLE B

Definitions of security-by-security attributes

Field	Description
Security identifier code	A code that uniquely identifies a security. It may be the ISIN code or another security identifier code, subject to the NCB's instructions
Number of units or aggregated nominal amount	Number of units of a security, or aggregated nominal amount if the security is traded in amounts rather than in units
Price	Price per unit of a security, or percentage of the aggregated nominal amount if the security is traded in amounts rather than in units. The price is usually the market price or is close to the market price. NCBs may also require accrued interest under this position
Total amount	Total amount for a security. In the case of securities that are traded in units, this amount equals the number of securities multiplied by the price per unit. Where securities are traded in amounts rather than in units, this amount equals the aggregated nominal amount multiplied by the price expressed as a percentage The total amount is, in principle, equal to market value or is close to market value. NCBs may also require accrued interest under this position
Financial transactions	The sum of purchases minus sales (securities on the asset side) or issues minus redemptions (securities on the liability side) of a security recorded at transaction value
Securities purchased (assets) or issued (liabilities)	The sum of purchases (securities on the asset side) or issues (securities on the liability side) of a security recorded at transaction value
Securities sold (assets) or redeemed (liabilities)	The sum of sales (securities on the asset side) or redemptions (securities on the liability side) of a security recorded at transaction value
Currency of recording of the security	ISO code or equivalent of the currency used to express the price and/or the outstanding amount of the security

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PART 3

Definitions of sectors

The ESA 2010 provides the standard for sector classification. This table provides a detailed standard description of sectors which NCBs transpose into national categories in accordance with this Regulation. Counterparties located in the territory of the Member States whose currency is the euro are identified according to their sector in accordance with the lists maintained by the European Central Bank (ECB) for statistical purposes and the guidance for the statistical classification of counterparties provided in the ECB's 'Monetary financial institutions and markets statistics sector manual: Guidance for the statistical classification of customers'.

TABLE C

Definitions of sectors

Sector	Definition
1. MFIs	MFIs as defined in Article 1 of Regulation (EU) No 1071/2013 (ECB/2013/33). This sector consists of NCBs, credit institutions as defined in Union law, MMFs, other financial institutions whose business is to receive deposits and/or close substitutes for deposits from entities other than MFIs and, for their own account, at least in economic terms, to grant loans and/or make investments in securities, and electronic money institutions that are principally engaged in financial intermediation in the form of issuing electronic money
2. General government	The general government sector (S.13) consists of institutional units which are non-market producers whose output is intended for individual and collective consumption, and which 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 (ESA 2010, paragraphs 2.111 to 2.113)
3. Non-MMF IFs	IFs as defined in Article 1 of this Regulation
4. Other financial intermediaries, except insurance corporations and pension funds + financial auxiliaries + captive financial institutions and money lenders	The other financial intermediaries, except insurance corporations and pension funds sub-sector (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 close substitutes for deposits), IF shares/units, or in relation to insurance, pension

^a See page 107 of this Official Journal.

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	<p>and standardised guarantee schemes from institutional units. FVCs as defined in Regulation (EU) No 1075/2013 of 18 October 2013 concerning statistics on the assets and liabilities of financial vehicle corporations engaged in securitisation transactions (ECB/2013/40)^a are included in this sub-sector (ESA 2010, paragraphs 2.86 to 2.94)</p> <p>The financial auxiliaries sub-sector (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. This sub-sector also includes head offices whose subsidiaries are all or mostly financial corporations (ESA 2010, paragraphs 2.95 to 2.97)</p> <p>The captive financial institutions and money lenders sub-sector (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. This sub-sector includes holding companies that hold controlling-levels of equity of a group of subsidiary corporations and whose principal activity is owning the group without providing any other service to the businesses in which the equity is held, that is, they do not administer or manage other units (ESA 2010, paragraphs 2.98 and 2.99)</p>
<p>5. Insurance corporations + pension funds</p>	<p>The insurance corporations sub-sector (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 (ESA 2010, paragraphs 2.100 to 2.104)</p> <p>The pension funds sub-sector (S.129) consists of all financial corporations and quasi-corporations which are principally engaged in financial intermediation as the 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</p>

^a See page 107 of this Official Journal.

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		often benefits for death and disability (ESA 2010, paragraphs 2.105 to 2.110).
6.	Non-financial corporations	The non-financial corporations sector (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 (ESA 2010, paragraphs 2.45 to 2.50)
7.	Households + non-profit institutions serving households	<p>The households sector (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. The household sector includes sole proprietorships and partnerships without independent legal status, other than those treated as quasi-corporations, which are market producers (ESA 2010, paragraphs 2.118 to 2.128)</p> <p>The non-profit institutions serving households (NPISHs) sector (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 government and from property income (ESA 2010, paragraphs 2.129 and 2.130)</p>

a See page 107 of this Official Journal.

ANNEX III

REVALUATION ADJUSTMENTS OR TRANSACTIONS

1. The actual reporting population must report revaluation adjustments or transactions as set out in Article 6 of this Regulation. If the actual reporting population reports revaluation adjustments, these will cover either revaluations due to price and exchange rate changes, or only price changes in the reference period, subject to the relevant NCB's prior approval. If the revaluation adjustment covers only revaluations due to price changes, the relevant NCB collects the necessary data, which should cover as a

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minimum a currency breakdown into pound sterling, Swiss franc, yen and US dollar in order to derive the revaluations due to exchange rate changes.

2. 'Financial transactions' refers to those transactions that arise out of the creation, liquidation or change in ownership of financial assets or liabilities. These transactions are measured in terms of the difference between stock positions at end-period reporting dates, from which the effect of changes due to influences from 'revaluation adjustments' (caused by price and exchange rate changes) and 'reclassifications and other adjustments' is removed. The European Central Bank requires statistical information for the purpose of compiling transactions in the form of adjustments covering 'reclassifications and other adjustments' and 'price and exchange rate revaluations'. Financial transactions should in principle comply with the ESA 2010, but may deviate due to national practices.
3. 'Price and exchange rate revaluations' refers to fluctuations in the valuation of assets and liabilities that arise either from changes in the prices of assets and liabilities and/or the exchange rates that affect the values expressed in euro of assets and liabilities denominated in a foreign currency. The adjustment in respect of price revaluations of assets/liabilities refers to fluctuations in the valuation of assets/liabilities that arise because of a change in the price at which assets/liabilities are recorded or traded. The price revaluations include the changes that occur over time in the value of end-period stocks because of changes in the reference value at which they are recorded, i.e. holding gains/losses. Movements in exchange rates against the euro that occur between end-period reporting dates give rise to changes in the value of foreign currency assets/liabilities when expressed in euro. As these changes represent holding gains/losses and are not due to financial transactions, these effects need to be removed from the transactions data. In principle, 'price and exchange rate revaluations' also contain valuation changes that result from transactions in assets/liabilities, i.e. realised gains/losses; however, there are different national practices in this respect.

ANNEX IV

MINIMUM STANDARDS TO BE APPLIED BY THE ACTUAL REPORTING POPULATION

Reporting agents must fulfil the following minimum standards to meet the European Central Bank's (ECB's) statistical reporting requirements.

1. Minimum standards for transmission:
 - (a) reporting must be timely and within the deadlines set by the relevant NCB;
 - (b) statistical reports must take their form and format from the technical reporting requirements set by the relevant NCB;
 - (c) the reporting agent must provide the details of one or more contact persons to the relevant NCB;
 - (d) the technical specifications for data transmission to the relevant NCB must be followed;
 - (e) for security-by-security reporting, if the relevant NCB so requests, the reporting agents must provide further information (e.g. name of issuer, issue date) needed to identify

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securities whose security identification codes are either erroneous or not publicly available.

2. Minimum standards for accuracy:

- (a) statistical information must be correct: all linear constraints must be fulfilled (e.g. assets and liabilities must balance, subtotals must add up to totals) and data must be consistent across all frequencies;
- (b) reporting agents must be able to provide information on the developments implied by the transmitted data;
- (c) statistical information must be complete and must not contain continuous and structural gaps; existing gaps should be acknowledged, explained to the relevant NCB and, where applicable, bridged as soon as possible;
- (d) reporting agents must follow the dimensions, rounding policy and decimals set by the relevant NCB for the technical transmission of the data.

3. Minimum standards for compliance with concepts:

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

4. Minimum standards for revisions:

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

ANNEX V

CORRELATION TABLE

Regulation (EC) No 958/2007 (ECB/2007/8)	This Regulation
Articles 1 and 2	Articles 1 and 2
Article 3	Article 8
Article 4	Article 3
Article 5	Article 4
Article 6	Article 5
Article 7	Article 6
Article 8	Article 7
Articles 9 to 13	Articles 9 to 13

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—	Article 14
Article 14	Article 15
Annex I, Part 1, (1)	—
Annex I, Part 1, (2)(a)	Annex I, Part 1, (1)
Annex I, Part 1, (2)(b)	—
Annex I, Part 1, (3)	Annex I, Part 1, (2)
—	Annex I, Part 1, (3)
Annex I, Part 2, (1) to (3)	Annex I, Part 2, (1) to (3)
—	Annex I, Part 2, (4)
Annex I, Part 2, (4)	Annex I, Part 2, (5)
Annex I, Part 3	Annex I, Part 3
Annex II, Part 1	Annex II, Part 1, (1)
—	Annex II, Part 1, (2) and (3)
Annex II, Parts 2 and 3	Annex II, Parts 2 and 3
Annexes III and IV	Annexes III and IV
—	Annex V

Status: Point in time view as at 27/11/2013.

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- (1) [OJ L 318, 27.11.1998, p. 8.](#)
- (2) [OJ L 211, 11.8.2007, p. 8.](#)
- (3) [OJ L 174, 26.6.2013, p. 1.](#)
- (4) See page 1 of this Official Journal.
- (5) [OJ L 372, 31.12.1986, p. 1.](#)
- (6) [OJ L 174, 1.7.2011, p. 1.](#)
- (7) [OJ L 305, 1.11.2012, p. 6.](#)

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