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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⁽¹⁾, 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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4. NCBs may also derive the necessary information from the data collected via Regulation (EU) No 1011/2012 of the European Central Bank of 17 October 2012 concerning statistics on holdings of securities (ECB/2012/24)⁽²⁾, to the extent that the data comply with the timeliness requirements of Article 9 of this Regulation and, more generally, with the minimum standards set out in Annex IV.
5. If registered shares/units or bearer shares/units are issued for the first time or if market developments require a change of option or combination of options, NCBs may grant derogations for one year in respect of the requirements set out in paragraphs 2 and 3.

PART 3

Reporting tables

TABLE 1

Stocks Data required to be provided on a quarterly basis

	A.Domestic					B.Euro area other than domestic					C.Rest of the World			D.Total	
	MFIs	Non-MFIs - Total				MFIs	Non-MFIs - Total				EU area	Other Member States	of which: US		Japan
		Government	Other residents				Government	Other residents							
			Total	Other	households			Total	Other	households					
		MMFI	investment funds	MMFI	investment funds	MMFI	investment funds	MMFI	investment funds						
		auxiliary	financial institutions	auxiliary	financial institutions	auxiliary	financial institutions	auxiliary	financial institutions						
		+	households	+	households	+	households	+	households						
			(S.125+S.126+S.127)		(S.125+S.126+S.127)		(S.125+S.126+S.127)		(S.125+S.126+S.127)						
ASSETS															
1	Deposit and loan claims														
up to 1 year															

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 of Part 2 of this annex).

IFs report: (i) the black cells; (ii) the information requested in Table 2 for those securities that are collected on an s-b-s basis; and (iii) the grey cells for those securities that are not collected on an s-b-s basis.]

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over 1 year																							
2	Debt securities																						
2e.	Euro																						
up to 1 year																							
over 1 year and up to 2 years																							
over 2 years																							
2x.	Foreign currencies																						
up to 1 year																							
over 1 year and up to 2 years																							
over 2 years																							

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 of Part 2 of this annex).

IFs report: (i) the black cells; (ii) the information requested in Table 2 for those securities that are collected on an s-b-s basis; and (iii) the grey cells for those securities that are not collected on an s-b-s basis.]

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2t.	Total currencies																			
up to 1 year																				
over 1 year and up to 2 years																				
over 2 years																				
3	Equity and investment fund shares/units																			
of which listed shares																				
of which investment fund shares/units																				
(2+3)a	of which securities lent out or sold under																			

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 of Part 2 of this annex).

IFs report: (i) the black cells; (ii) the information requested in Table 2 for those securities that are collected on an s-b-s basis; and (iii) the grey cells for those securities that are not collected on an s-b-s basis.]

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		repurchase agreements																		
4		Financial derivatives																		
5		Non-financial assets (including fixed assets)																		
6		Remaining assets																		
LIABILITIES																				
7		Loans and deposits received																		
up to 1 year																				
over 1 year																				
8		IF shares/units^a																		
9		Financial derivatives																		
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 of Part 2 of this annex).

IFs report: (i) the black cells; (ii) the information requested in Table 2 for those securities that are collected on an s-b-s basis; and (iii) the grey cells for those securities that are not collected on an s-b-s basis.]

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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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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
	MFNon-MFIs - Total						MFNon-MFIs - Total						
	Gen		Other residents				Gen		Other residents				
8	IF shares/ units ^a	gov	Total	On	Others	Non	gov	Total	On	Others	Non	World	
		(S.13)	(S.13)	(S.13)	(S.13)	(S.13)	(S.13)	(S.13)	(S.13)	(S.13)	(S.13)		
			households	financial institutions	auxiliary	profit		households	financial institutions	auxiliary	profit		
			(S.14)	(S.14)	(S.14)	(S.14)		(S.14)	(S.14)	(S.14)	(S.14)		
				+				+					
				captive				captive					
				financial institutions and money lenders				financial institutions and money lenders					
				(S.125+S.126+S.127)				(S.125+S.126+S.127)					
LIABILITIES													

a Stocks; revaluation adjustments or transactions]

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- (1) [OJ L 174, 1.7.2011, p. 1.](#)
- (2) [OJ L 305, 1.11.2012, p. 6.](#)

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Changes and effects yet to be applied to :

- [Regulation revoked by S.I. 2021/1300 Sch. 1 para. 69](#)