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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, on a quarterly basis:
  - (a) security-by-security data for securities with ISIN codes;
  - (b) data on securities without ISIN codes either on a security-by-security or aggregated basis, broken down by instrument/maturity categories and counterparties;
  - (c) data on assets and liabilities other than securities either on an item-by-item or aggregated basis, broken down by instrument/maturity categories and counterparties.
2. 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) financial transactions.
3. Insurance corporations (ICs) incorporated and resident in the territory of a euro area Member State must also provide, on an annual basis, data on premiums, claims and commissions, identifying business carried out domestically and through branches abroad, broken down by individual countries in the case of European Economic Area (EEA) countries.
4. The data to be provided to the relevant NCB on a security-by-security basis is specified in Table 2.1 for securities with ISIN codes and in Table 2.2 for securities without ISIN codes. The aggregated quarterly statistical reporting requirements for stocks are specified in Tables 1a and 1b and those for revaluations due to price and exchange rate changes or financial transactions are specified in Tables 3a and 3b. The annual reporting requirements for premiums, claims and commissions are specified in Table 4.

#### PART 2

##### Insurance technical reserves

1. As regards insurance technical reserves, for the quarterly reporting requirements listed below, reporting agents shall derive approximations, if the data cannot be identified directly, in accordance with the relevant NCB's guidance, based on common best practices defined at euro area level:
  - (a) in relation to assets, data on the residence of the entity providing reinsurance to the reporting agent that is maintained as non-life insurance technical reserves (reinsurance recoverables);
  - (b) in relation to liabilities, data on:

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- (i) the residence of the holders of insurance technical reserves (life and non-life separately) provided by ICs resident in Member States whose currency is the euro (hereinafter the ‘euro area Member States’);
- (ii) pension entitlements, referring to occupational pension plans (broken down by defined contribution, defined benefit and hybrid schemes);
- (iii) financial transactions and/or revaluation adjustments for all required breakdowns, as shown in Tables 3a and 3b.
2. NCBs may also choose to derive the required information from data they deem necessary to require from the reporting agents for the purposes of this Part.

## PART 3

## Reporting tables

TABLE 1A

## Quarterly stocks

	Total	Euro area			Rest of the world		
		Domestic	Euro area Member States other than domestic	Euro area Member States other than domestic (country-by-country information)	Total	Non-participating Member States (country-by-country information)	Main counterparties outside European Union (country-by-country information for Brazil, Canada, China, Hong Kong, India, Japan, Russia, Switzerland, USA)
ASSETS							

(F)

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**SUM**

Cells which can be derived from more detailed breakdowns

Abbreviations used in this table: o/w = of which, MFI = monetary financial institution, GG = general government, IF = investment fund, OFI = other financial intermediary, IC = insurance corporation, PF = pension fund, NFC = non-financial corporation, HH = household, NPISH = non-profit institution serving households, MMF = money market fund

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1.	<b>SUM</b> <b>Currency</b> <b>and</b> <b>deposits</b> <b>(ESA</b> <b>2010:</b> <b>F.21</b> <b>+</b> <b>F.22</b> <b>+</b> <b>F.29) —</b> <b>fair</b> <b>value</b>	<b>SUM</b>	<b>SUM</b>		<b>SUM</b>		
up to 1 year (remaining until maturity)	<b>SUM</b>						
over 1 year (remaining until maturity)	<b>SUM</b>						
1x.	<b>SUM</b> <b>Currency</b> <b>and</b> <b>deposits</b> <b>o/</b> <b>w</b> <b>transferable</b> <b>deposits</b> <b>(F.22)</b>						
1.	<b>SUM</b> <b>Currency</b> <b>and</b> <b>deposits</b> <b>(ESA</b> <b>2010:</b> <b>F.21</b> <b>+</b> <b>F.22</b> <b>+</b> <b>F.29) —</b>		<b>SUM</b>				

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	<b>nominal value</b>						
2.	<b>SUM Debt securities (ESA 2010: F.3)</b>	<b>SUM</b>	<b>SUM</b>	<b>SUM</b>	<b>SUM</b>	<b>SUM</b>	
issued by MFIs		<b>SUM</b>	<b>SUM</b>				
issued by GG		<b>SUM</b>	<b>SUM</b>				
issued by OFIs		<b>SUM</b>	<b>SUM</b>				
issued by ICs		<b>SUM</b>	<b>SUM</b>				
issued by PFs		<b>SUM</b>	<b>SUM</b>				
issued by NFCs		<b>SUM</b>	<b>SUM</b>				
issued by HHs & NPISHs		<b>SUM</b>	<b>SUM</b>				
<b>up to 1 year (original maturity)</b>	<b>SUM</b>	<b>SUM</b>	<b>SUM</b>				
issued by MFIs							
issued by GG							
issued by OFIs							
issued by ICs							
issued by PFs							

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issued by NFCs							
issued by HHs & NPISHs							
<b>1-2 years (original maturity)</b>	<b>SUM</b>	<b>SUM</b>	<b>SUM</b>				
issued by MFIs							
issued by GG							
issued by OFIs							
issued by ICs							
issued by PFs							
issued by NFCs							
issued by HHs & NPISHs							
<b>over 2 years (original maturity)</b>	<b>SUM</b>	<b>SUM</b>	<b>SUM</b>				
issued by MFIs							
issued by GG							
issued by OFIs							
issued by ICs							
issued by PFs							

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issued by NFCs							
issued by HHs & NPISHs							
<b>up to 1 year (remaining until maturity)</b>	<b>SUM</b>	<b>SUM</b>	<b>SUM</b>				
issued by MFIs							
issued by GG							
issued by OFIs							
issued by ICs							
issued by PFs							
issued by NFCs							
issued by HHs & NPISHs							
<b>1-2 years (remaining until maturity)</b>	<b>SUM</b>	<b>SUM</b>	<b>SUM</b>				
issued by MFIs							
issued by GG							
issued by OFIs							
issued by ICs							

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issued by PFs							
issued by NFCs							
issued by HHs & NPISHs							
<b>2-5 years (remaining until maturity)</b>	<b>SUM</b>	<b>SUM</b>	<b>SUM</b>				
issued by MFIs							
issued by GG							
issued by OFIs							
issued by ICs							
issued by PFs							
issued by NFCs							
issued by HHs & NPISHs							
<b>Over 5 years (remaining until maturity)</b>	<b>SUM</b>	<b>SUM</b>	<b>SUM</b>				
issued by MFIs							
issued by GG							
issued by OFIs							

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issued by ICs							
issued by PFs							
issued by NFCs							
issued by HHs & NPISHs							
3.	<b>SUM Loans (ESA 2010: F4) — fair value</b>	<b>SUM</b>	<b>SUM</b>		<b>SUM</b>		
<b>original maturity up to 1 year — fair value</b>	<b>SUM</b>	<b>SUM</b>	<b>SUM</b>				
to MFIs							
to GG							
to IFs							
to OFIs							
to ICs							
to PFs							
to NFCs							
to HHs & NPISHs							
<b>original maturity 1-5 years — fair value</b>	<b>SUM</b>	<b>SUM</b>	<b>SUM</b>				
to MFIs							
to GG							

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to IFs							
to OFIs							
to ICs							
to PFs							
to NFCs							
to HHs & NPISHs							
<b>original maturity over 5 years — fair value</b>	<b>SUM</b>	<b>SUM</b>	<b>SUM</b>				
to MFIs							
to GG							
to IFs							
to OFIs							
to ICs							
to PFs							
to NFCs							
to HHs & NPISHs							
<b>up to 1 year remaining until maturity — fair value</b>	<b>SUM</b>						
<b>1-2 years remaining until maturity — fair value</b>	<b>SUM</b>						
<b>2-5 years remaining until</b>	<b>SUM</b>						

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<b>maturity fair value</b>							
<b>over 5 years remaining until maturity fair value</b>	<b>SUM</b>						
3x.	<b>SUM Loans o/ w deposit guarantees in connection with reinsurance business — fair value</b>		<b>SUM</b>				
3.	<b>SUM Loans (ESA 2010: F.4) — nominal value</b>	<b>SUM</b>	<b>SUM</b>		<b>SUM</b>		
<b>original maturity up to 1 year — nominal value</b>	<b>SUM</b>						
<b>original maturity 1-5 years — nominal value</b>	<b>SUM</b>						
<b>original maturity over 5</b>	<b>SUM</b>						

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years — nominal value							
4.	<b>SUM Equity (ESA 2010: F.51)</b>	<b>SUM</b>	<b>SUM</b>	<b>SUM</b>	<b>SUM</b>	<b>SUM</b>	<b>SUM</b>
4a.	<b>SUM Equity of which listed shares</b>	<b>SUM</b>	<b>SUM</b>	<b>SUM</b>		<b>SUM</b>	
issued by MFIs			<b>SUM</b>				
issued by GG			<b>SUM</b>				
issued by OFIs			<b>SUM</b>				
issued by ICs			<b>SUM</b>				
issued by PFs			<b>SUM</b>				
issued by NFCs			<b>SUM</b>				
4b.	<b>SUM Equity of which unlisted shares</b>	<b>SUM</b>	<b>SUM</b>	<b>SUM</b>		<b>SUM</b>	
issued by MFIs			<b>SUM</b>				
issued by GG			<b>SUM</b>				
issued by OFIs			<b>SUM</b>				
issued by ICs			<b>SUM</b>				

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issued by PFs			<b>SUM</b>				
issued by NFCs			<b>SUM</b>				
4c.	<b>SUM Equity of which other equity</b>	<b>SUM</b>	<b>SUM</b>	<b>SUM</b>		<b>SUM</b>	
issued by MFIs			<b>SUM</b>				
issued by GG			<b>SUM</b>				
issued by OFIs			<b>SUM</b>				
issued by ICs			<b>SUM</b>				
issued by PFs			<b>SUM</b>				
issued by NFCs			<b>SUM</b>				
5.	<b>SUM Investment funds shares/ units (ESA 2010: F.52)</b>	<b>SUM</b>	<b>SUM</b>		<b>SUM</b>		
5a.	<b>SUM MMF shares/ units</b>						
5b.	<b>SUM Non-MMF shares/ units</b>						

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6.	<b>Financial derivatives (ESA 2010: F.7)</b>						
7.	<b>SUM Non-life insurance technical reserves (ESA 2010: F.61)<sup>a</sup></b>		<b>SUM</b>				
8.	<b>Non-financial assets (ESA 2010: AN)</b>						
9.	<b>Remaining assets</b>						
10.	<b>SUM Total assets</b>						

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*TABLE 1B*

**Quarterly stocks<sup>0</sup>**

	<b>Total</b>	<b>Euro area</b>			<b>Rest of the world</b>		
		<b>Domestic</b>	<b>Euro area Member States other</b>	<b>Euro area Member States other</b>	<b>Total</b>	<b>Non-participating Member States (country-by-</b>	<b>Main counterparties outside European</b>

**a** Unless annual frequency indicated.

**b** In the case of non-euro area Member States, 'MFIs' and 'non-MFIs' refer to 'banks' and 'non-banks'.

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			than domestic	than domestic	(country-by-country information)	country information	Union(country-by-country information for Brazil, Canada, China, Hong Kong, India, Japan, Russia, Switzerland, USA)
<b>LIABILITIES</b>							
<b>(F)</b>							
1.	<b>Debt securities issued (ESA 2010: F.3)</b>						
2.	<b>Loans (ESA 2010: F.4)</b>						
issued by monetary financial institutions (MFIs) <sup>b</sup>	<b>SUM</b>						
issued by non-MFIs <sup>b</sup>	<b>SUM</b>						
2.x.	<b>Loans o/w deposit guarantees in</b>						

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	<b>connection with reinsurance business</b>						
3.	<b>SUM Equity (ESA 2010: F.51)</b>						
3a.	<b>Equity o/w listed shares</b>						
3b.	<b>Equity o/w unlisted shares</b>						
3c.	<b>Equity o/w other equity</b>						
4	<b>SUM Insurance technical reserves (ESA 2010: F.6)<sup>c</sup></b>						
4.1	<b>SUM Life insurance technical reserves</b>		<b>SUM</b>				
	<b>o/w unit-linked</b>						

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o/w non-unit linked							
<b>o/w Pension entitlements</b>	<b>SUM</b>						
o/w defined contribution schemes							
o/w defined benefit schemes							
o/w hybrid schemes							
4.2	<b>SUM Non-life insurance technical reserves</b>		<b>SUM</b>				
by line of business							
Medical expense insurance		<b>Annual</b>		<b>Annual</b>		<b>Annual</b>	<b>Annual</b>
Income protection insurance		<b>Annual</b>		<b>Annual</b>		<b>Annual</b>	<b>Annual</b>
Workers' compensation insurance		<b>Annual</b>		<b>Annual</b>		<b>Annual</b>	<b>Annual</b>
Motor vehicle liability insurance		<b>Annual</b>		<b>Annual</b>		<b>Annual</b>	<b>Annual</b>

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Other motor insurance		<b>Annual</b>		<b>Annual</b>		<b>Annual</b>	<b>Annual</b>
Marine, aviation and transport insurance		<b>Annual</b>		<b>Annual</b>		<b>Annual</b>	<b>Annual</b>
Fire and other damage to property insurance		<b>Annual</b>		<b>Annual</b>		<b>Annual</b>	<b>Annual</b>
General liability insurance		<b>Annual</b>		<b>Annual</b>		<b>Annual</b>	<b>Annual</b>
Credit and suretyship insurance		<b>Annual</b>		<b>Annual</b>		<b>Annual</b>	<b>Annual</b>
Legal expenses insurance		<b>Annual</b>		<b>Annual</b>		<b>Annual</b>	<b>Annual</b>
Assistance		<b>Annual</b>		<b>Annual</b>		<b>Annual</b>	<b>Annual</b>
Miscellaneous financial loss		<b>Annual</b>		<b>Annual</b>		<b>Annual</b>	<b>Annual</b>
Reinsurance		<b>Annual</b>		<b>Annual</b>		<b>Annual</b>	<b>Annual</b>
5	<b>Financial derivatives (ESA 2010: F.7)</b>						
6	<b>Remaining liabilities</b>						

**a** Unless annual frequency indicated.

**b** In the case of non-euro area Member States, 'MFIs' and 'non-MFIs' refer to 'banks' and 'non-banks'.

**c** If the reporting agent is not in a position to directly identify the information, it may derive approximations or, alternatively, report other information requested by the relevant NCB so that the relevant NCB can derive approximations (as provided for by Part 2 of Annex I to this Regulation).

**Abbreviation used in this table: o/w = of which.**

**Table 2 Required security-by-security data**

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**Changes to legislation:** There are outstanding changes not yet made to Regulation (EU) No 1374/2014 of the European Central Bank. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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Data for the fields in Table 2.1 and Table 2.2 must be reported for each security classified under the instrument categories ‘debt securities’, ‘equity’ and ‘investment fund shares/units’ (as defined in Table A of Part 1 of Annex II). While Table 2.1 refers to securities that have been assigned an ISIN code, Table 2.2 refers to securities without an ISIN code.

**Table 2.1** **Holdings of securities with an ISIN code**

Data for each field must be reported for each security 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 data on financial 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). If data are collected for field 3, data must also be collected for field 3b.
3. If the relevant NCB directly collects security-by-security data on financial 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 fields 8, 9, 10 and 11.

Field	Title
1	ISIN code
2	Number of units or aggregated nominal amount
3	Price
3b	Quotation basis
4	Total amount at market value
5	Financial transactions
6	Securities purchased
7	Securities sold
8	Currency in which the security is recorded
9	Other changes in volume at nominal value
10	Other changes in volume at market value
11	Portfolio investment or direct investment

**Table 2.2** **Holdings of securities without an ISIN code**

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**Changes to legislation:** There are outstanding changes not yet made to Regulation (EU) No 1374/2014 of the European Central Bank. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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Data for each field must be reported either: (a) for each security; or (b) by aggregating any number of securities as a single item.

In the case of (a) the following rules apply:

1. Data for fields 1, 12, 13, 14 and 15 must be reported.
2. If the relevant NCB does not directly collect security-by-security data on financial 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). If data are collected for field 3, data must also be collected for field 3b.
3. If the relevant NCB directly collects security-by-security information on financial 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 fields 3b, 8, 9, 10 and 11.

In the case of (b) the following rules apply:

1. Data for fields 4, 12, 13, 14, 15 must be reported.
2. Data for either field 5 or both fields 10 and 16 must be reported.
3. The relevant NCB may also require reporting agents to report data for fields 8, 9 and 11.

Field	Title
1	Security identifier code
2	Number of units or aggregated nominal value
3	Price
3b	Quotation basis
4	Total amount at market value
5	Financial transactions
6	Securities purchased
7	Securities sold
8	Currency in which the security is recorded
9	Other changes in volume at nominal value
10	Other changes in volume at market value

**a** The relevant NCB may require reporting agents to separately identify the subsectors 'households' (S.14) and 'non-profit institutions serving households'

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**Changes to legislation:** There are outstanding changes not yet made to Regulation (EU) No 1374/2014 of the European Central Bank. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

11	Portfolio investment or direct investment
12	Instrument (with financial transaction classification): <ul style="list-style-type: none"> <li>— debt securities (F.3)</li> <li>— equity (F.51)</li> <li>— o/w listed shares (F.511)</li> <li>— o/w unlisted shares (F.512)</li> <li>— o/w other equity (F.519)</li> <li>— investment funds shares or units (F.52)</li> </ul>
13	Issue date and maturity date for debt securities. Alternatively, breakdown by maturity brackets as follows: original maturity up to one year, one to two years, over two years and remaining maturity up to one year, one to two years, two to five years, over five years.
14	Sector or subsector of the issuer: <ul style="list-style-type: none"> <li>— central bank (S.121)</li> <li>— deposit-taking corporations except the 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 (excluding financial vehicle corporations engaged in securitisation transactions) + financial auxiliaries + captive financial institutions and money lenders (S.125 excluding FVCs + S.126 + S.127)</li> <li>— financial vehicle corporations engaged in securitisation transactions (a subdivision of S.125)</li> <li>— ICs (S.128)</li> <li>— pension funds (S.129)</li> <li>— non-financial corporations (S.11)</li> <li>— general government (S.13)</li> <li>— households and non-profit institutions serving households (S.14 + S.15)<sup>a</sup></li> </ul>
15	Issuer country

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

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16	Revaluation adjustments
<p><b>a</b> The relevant NCB may require reporting agents to separately identify the subsectors ‘households’ (S.14) and ‘non-profit institutions serving households’</p>	

TABLE 3A

## Quarterly revaluation adjustments or financial transactions

	Total	Euro area			Rest of the world		
		Domestic	Euro area Member States other than domestic	Euro area Member States other than domestic (country-by-country information)	Total	Non-participating Member States (country-by-country information)	Main counterparties outside European Union (country-by-country information for Brazil, Canada, China, Hong Kong, India, Japan, Russia, Switzerland, USA)

## ASSETS

(F)

1.	<b>Currency and deposits (ESA 2010: F.21 + F.22 + F.29) — fair value</b>						
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**a** If the reporting agent is not in a position to directly identify the residence of the counterparty, it may derive approximations or, alternatively, report other information requested by the relevant NCB so that the relevant NCB can derive approximations (as provided for by Part 2 of Annex I to this Regulation).

Abbreviations used in this table: o/w = of which, MFI = monetary financial institution, GG = general government, IF = investment fund, OFI = other financial intermediary, IC=insurance corporation, PF = pension fund, NFC = non-financial corporation, HH = household, NPISH = non-profit institution serving households, MMF = money market fund

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up to 1 year (remaining until maturity)							
over 1 year (remaining until maturity)							
1x.	<b>Currency and deposits o/w transferable deposits (F.22)</b>						
1.	<b>Currency and deposits (ESA 2010: F.21 + F.22 + F.29) — nominal value</b>						
2.	<b>Debt securities (ESA 2010: F.3)</b>						
issued by MFIs				<b>MINIMUM</b>		<b>MINIMUM</b>	
issued by GG				<b>MINIMUM</b>		<b>MINIMUM</b>	

**a** If the reporting agent is not in a position to directly identify the residence of the counterparty, it may derive approximations or, alternatively, report other information requested by the relevant NCB so that the relevant NCB can derive approximations (as provided for by Part 2 of Annex I to this Regulation).

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issued by OFIs				<b>MINIMUM</b>	<b>MINIMUM</b>	
issued by ICs				<b>MINIMUM</b>	<b>MINIMUM</b>	
issued by PFs				<b>MINIMUM</b>	<b>MINIMUM</b>	
issued by NFCs				<b>MINIMUM</b>	<b>MINIMUM</b>	
issued by HHs & NPISHs				<b>MINIMUM</b>	<b>MINIMUM</b>	
<b>up to 1 year (original maturity)</b>					<b>MINIMUM</b>	
issued by MFIs		<b>MINIMUM</b>	<b>MINIMUM</b>			
issued by GG		<b>MINIMUM</b>	<b>MINIMUM</b>			
issued by OFIs		<b>MINIMUM</b>	<b>MINIMUM</b>			
issued by ICs		<b>MINIMUM</b>	<b>MINIMUM</b>			
issued by PFs		<b>MINIMUM</b>	<b>MINIMUM</b>			
issued by NFCs		<b>MINIMUM</b>	<b>MINIMUM</b>			
issued by HHs & NPISHs		<b>MINIMUM</b>	<b>MINIMUM</b>			
<b>1-2 years (original maturity)</b>					<b>MINIMUM</b>	
issued by MFIs		<b>MINIMUM</b>	<b>MINIMUM</b>			
issued by GG		<b>MINIMUM</b>	<b>MINIMUM</b>			

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issued by OFIs		MINIMUM	MINIMUM			
issued by ICs		MINIMUM	MINIMUM			
issued by PFs		MINIMUM	MINIMUM			
issued by NFCs		MINIMUM	MINIMUM			
issued by HHs & NPISHs		MINIMUM	MINIMUM			
<b>over 2 years (original maturity)</b>					MINIMUM	
issued by MFIs		MINIMUM	MINIMUM			
issued by GG		MINIMUM	MINIMUM			
issued by OFIs		MINIMUM	MINIMUM			
issued by ICs		MINIMUM	MINIMUM			
issued by PFs		MINIMUM	MINIMUM			
issued by NFCs		MINIMUM	MINIMUM			
issued by HHs & NPISHs		MINIMUM	MINIMUM			
<b>up to 1 year (remaining until maturity)</b>					MINIMUM	
issued by MFIs		MINIMUM	MINIMUM			

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issued by GG		MINIMUM	MINIMUM			
issued by OFIs		MINIMUM	MINIMUM			
issued by ICs		MINIMUM	MINIMUM			
issued by PFs		MINIMUM	MINIMUM			
issued by NFCs		MINIMUM	MINIMUM			
issued by HHs & NPISHs		MINIMUM	MINIMUM			
<b>1-2 years (remaining until maturity)</b>					MINIMUM	
issued by MFIs		MINIMUM	MINIMUM			
issued by GG		MINIMUM	MINIMUM			
issued by OFIs		MINIMUM	MINIMUM			
issued by ICs		MINIMUM	MINIMUM			
issued by PFs		MINIMUM	MINIMUM			
issued by NFCs		MINIMUM	MINIMUM			
issued by HHs & NPISHs		MINIMUM	MINIMUM			
<b>2-5 years (remaining until maturity)</b>					MINIMUM	

- a If the reporting agent is not in a position to directly identify the residence of the counterparty, it may derive approximations or, alternatively, report other information requested by the relevant NCB so that the relevant NCB can derive approximations (as provided for by Part 2 of Annex I to this Regulation).

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issued by MFIs		MINIMUM	MINIMUM			
issued by GG		MINIMUM	MINIMUM			
issued by OFIs		MINIMUM	MINIMUM			
issued by ICs		MINIMUM	MINIMUM			
issued by PFs		MINIMUM	MINIMUM			
issued by NFCs		MINIMUM	MINIMUM			
issued by HHs & NPISHs		MINIMUM	MINIMUM			
<b>Over 5 years (remaining until maturity)</b>					MINIMUM	
issued by MFIs		MINIMUM	MINIMUM			
issued by GG		MINIMUM	MINIMUM			
issued by OFIs		MINIMUM	MINIMUM			
issued by ICs		MINIMUM	MINIMUM			
issued by PFs		MINIMUM	MINIMUM			
issued by NFCs		MINIMUM	MINIMUM			
issued by HHs & NPISHs		MINIMUM	MINIMUM			

- a** If the reporting agent is not in a position to directly identify the residence of the counterparty, it may derive approximations or, alternatively, report other information requested by the relevant NCB so that the relevant NCB can derive approximations (as provided for by Part 2 of Annex I to this Regulation).

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3.	<b>Loans (ESA 2010: F.4) — fair value</b>						
<b>original maturity up to 1 year — fair value</b>		<b>MINIMUM</b>	<b>MINIMUM</b>		<b>MINIMUM</b>		
to MFIs							
to GG							
to IFs							
to OFIs							
to ICs							
to PFs							
to NFCs							
to HHs & NPISHs							
<b>original maturity 1-5 years — fair value</b>		<b>MINIMUM</b>	<b>MINIMUM</b>		<b>MINIMUM</b>		
to MFIs							
to GG							
to IFs							
to OFIs							
to ICs							
to PFs							
to NFCs							
to HHs & NPISHs							

a If the reporting agent is not in a position to directly identify the residence of the counterparty, it may derive approximations or, alternatively, report other information requested by the relevant NCB so that the relevant NCB can derive approximations (as provided for by Part 2 of Annex I to this Regulation).

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<b>original maturity over 5 years — fair value</b>		<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>	
to MFIs					
to GG					
to IFs					
to OFIs					
to ICs					
to PFs					
to NFCs					
to HHs & NPISHs					
<b>up to 1 year remaining until maturity — fair value</b>		<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>	
<b>1-2 years remaining until maturity — fair value</b>		<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>	
<b>2-5 years remaining until maturity — fair value</b>		<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>	
<b>over 5 years remaining until maturity — fair value</b>		<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>	

- a If the reporting agent is not in a position to directly identify the residence of the counterparty, it may derive approximations or, alternatively, report other information requested by the relevant NCB so that the relevant NCB can derive approximations (as provided for by Part 2 of Annex I to this Regulation).

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3x.	<b>Loans o/ w deposit guarantees in connection with reinsurance business — fair value</b>	<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>		
3.	<b>Loans (ESA 2010: F.4) — nominal value</b>					
	<b>original maturity up to 1 year — nominal value</b>	<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>		
	<b>original maturity 1-5 years — nominal value</b>	<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>		
	<b>original maturity over 5 years — nominal value</b>	<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>		
4.	<b>Equity (ESA 2010: F.51)</b>					

**a** If the reporting agent is not in a position to directly identify the residence of the counterparty, it may derive approximations or, alternatively, report other information requested by the relevant NCB so that the relevant NCB can derive approximations (as provided for by Part 2 of Annex I to this Regulation).

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4a.	<b>Equity of w listed shares</b>				<b>MINIMUM</b>	<b>MINIMUM</b>
issued by MFIs		<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>
issued by GG		<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>
issued by OFIs		<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>
issued by ICs		<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>
issued by PFs		<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>
issued by NFCs		<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>
4b.	<b>Equity of w unlisted shares</b>				<b>MINIMUM</b>	<b>MINIMUM</b>
issued by MFIs		<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>
issued by GG		<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>
issued by OFIs		<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>
issued by ICs		<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>
issued by PFs		<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>
issued by NFCs		<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>

**a** If the reporting agent is not in a position to directly identify the residence of the counterparty, it may derive approximations or, alternatively, report other information requested by the relevant NCB so that the relevant NCB can derive approximations (as provided for by Part 2 of Annex I to this Regulation).

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4c.	<b>Equity o/ w other equity</b>				<b>MINIMUM</b>	<b>MINIMUM</b>
issued by MFIs		<b>MINIMUM</b>		<b>MINIMUM</b>		<b>MINIMUM</b>
issued by GG		<b>MINIMUM</b>		<b>MINIMUM</b>		<b>MINIMUM</b>
issued by OFIs		<b>MINIMUM</b>		<b>MINIMUM</b>		<b>MINIMUM</b>
issued by ICs		<b>MINIMUM</b>		<b>MINIMUM</b>		<b>MINIMUM</b>
issued by PFs		<b>MINIMUM</b>		<b>MINIMUM</b>		<b>MINIMUM</b>
issued by NFCs		<b>MINIMUM</b>		<b>MINIMUM</b>		<b>MINIMUM</b>
5.	<b>Investment funds shares/ units (ESA 2010: F.52)</b>					
5a.	<b>MMF shares/ units</b>					
5b.	<b>Non- MMF shares/ units</b>	<b>MINIMUM</b>	<b>MINIMUM</b>		<b>MINIMUM</b>	
6.	<b>Financial derivatives (ESA 2010: F.7)</b>					

**a** If the reporting agent is not in a position to directly identify the residence of the counterparty, it may derive approximations or, alternatively, report other information requested by the relevant NCB so that the relevant NCB can derive approximations (as provided for by Part 2 of Annex I to this Regulation).

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7.	<b>Non-life insurance technical reserves (ESA 2010: F.61)<sup>a</sup></b>	<b>MINIMUM</b>	<b>MINIMUM</b>	<b>MINIMUM</b>		
8.	<b>Non-financial assets (ESA 2010: AN)</b>	<b>MINIMUM</b>				
9.	<b>Remaining assets</b>					
10.	<b>Total assets</b>					

**a** If the reporting agent is not in a position to directly identify the residence of the counterparty, it may derive approximations or, alternatively, report other information requested by the relevant NCB so that the relevant NCB can derive approximations (as provided for by Part 2 of Annex I to this Regulation).

Abbreviations used in this table: o/w = of which, MFI = monetary financial institution, GG = general government, IF = investment fund, OFI = other financial intermediary, IC=insurance corporation, PF = pension fund, NFC = non-financial corporation, HH = household, NPISH = non-profit institution serving households, MMF = money market fund

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TABLE 3B

**Quarterly revaluation adjustments or financial transactions**

	<b>Total</b>	<b>Euro area</b>			<b>Rest of the world</b>		
		<b>Domestic</b>	<b>Euro area Member States other than domestic</b>	<b>Euro area Member States other than domestic (country-by-country information)</b>	<b>Total</b>	<b>Non-participating Member States (country-by-country information)</b>	<b>Main counterparties outside European Union (Comments for previous tables apply)</b>

**a** In the case of non-euro area Member States, 'MFIs' and 'non-MFIs' refer to 'banks' and 'non-banks'.

**b** If the reporting agent is not in a position to directly identify the residence of the counterparty, it may derive approximations or, alternatively, report other information requested by the relevant NCB so that the relevant NCB can derive approximations (as provided for by Part 2 of Annex I to this Regulation).

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								(country-by-country information for Brazil, Canada, China, Hong Kong, India, Japan, Russia, Switzerland, USA)
<b>LIABILITIES</b>								
<b>(F)</b>								
1.	<b>MINIMUM Debt securities issued (ESA 2010: F.3)</b>							
2.	<b>MINIMUM Loans (ESA 2010: F.4)</b>							
	issued by monetary financial institutions (MFIs) <sup>a</sup>							
	issued by non-MFIs <sup>a</sup>							
2.x.	<b>MINIMUM Loans or w deposit guarantees in connection</b>							

**a** In the case of non-euro area Member States, 'MFIs' and 'non-MFIs' refer to 'banks' and 'non-banks'.

**b** If the reporting agent is not in a position to directly identify the residence of the counterparty, it may derive approximations or, alternatively, report other information requested by the relevant NCB so that the relevant NCB can derive approximations (as provided for by Part 2 of Annex I to this Regulation).

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	<b>with reinsurance business</b>						
3.	<b>Equity (ESA 2010: F.51)</b>						
3a.	<b>Equity of w listed shares</b>						
3b.	<b>Equity of w unlisted shares</b>						
3c.	<b>Equity of w other equity</b>						
4	<b>Insurance technical reserves (ESA 2010: F.6)<sup>b</sup></b>						
4.1	<b>Life insurance technical reserves</b>						
o/w unit-linked	<b>MINIMUM</b>						
o/w non-unit linked							

**a** In the case of non-euro area Member States, 'MFIs' and 'non-MFIs' refer to 'banks' and 'non-banks'.

**b** If the reporting agent is not in a position to directly identify the residence of the counterparty, it may derive approximations or, alternatively, report other information requested by the relevant NCB so that the relevant NCB can derive approximations (as provided for by Part 2 of Annex I to this Regulation).

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<b>o/w Pension entitlements</b>	<b>MINIMUM</b>						
o/w defined contribution schemes							
o/w defined benefit schemes							
o/w hybrid schemes							
4.2	<b>Non-life insurance technical reserves</b>						
by line of business							
Medical expense insurance							
Income protection insurance							
Workers' compensation insurance							
Motor vehicle liability insurance							
Other motor insurance							
Marine, aviation and							

**a** In the case of non-euro area Member States, 'MFIs' and 'non-MFIs' refer to 'banks' and 'non-banks'.

**b** If the reporting agent is not in a position to directly identify the residence of the counterparty, it may derive approximations or, alternatively, report other information requested by the relevant NCB so that the relevant NCB can derive approximations (as provided for by Part 2 of Annex I to this Regulation).

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transport insurance							
Fire and other damage to property insurance							
General liability insurance							
Credit and suretyship insurance							
Legal expenses insurance							
Assistance							
Miscellaneous financial loss							
Reinsurance							
5	<b>MINIMUM Financial derivatives (ESA 2010: F.7)</b>						
6	<b>Remaining liabilities</b>						

a In the case of non-euro area Member States, 'MFIs' and 'non-MFIs' refer to 'banks' and 'non-banks'.

b If the reporting agent is not in a position to directly identify the residence of the counterparty, it may derive approximations or, alternatively, report other information requested by the relevant NCB so that the relevant NCB can derive approximations (as provided for by Part 2 of Annex I to this Regulation).

IC's report: fields are marked 'MINIMUM' where data on instrument categories is not collected on an item-by-item basis. The NCBs may extend this practice to data fields that do not contain the word 'MINIMUM'.

TABLE 4

**Annual premiums, claims and commissions**

	<b>Total<sup>a</sup></b>	<b>Of which: domestic</b>	<b>Of which: branches inside the EEA (country-by-country information)</b>	<b>Of which: branches outside the EEA (total)</b>
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a The total includes business carried out by exercising the freedom to provide services under Article 56 of the Treaty.

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1.	<b>Premiums</b>			
2.	<b>Claims</b>			
3.	<b>Commissions</b>			
<b>a</b>	The total includes business carried out by exercising the freedom to provide services under Article 56 of the Treaty.			

**Changes to legislation:**

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**Changes and effects yet to be applied to :**

- [Regulation revoked by S.I. 2021/1300 Sch. 1 para. 79](#)