
Changes to legislation: There are outstanding changes not yet made to Regulation (EU) 2016/1384 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

ANNEX

1. Annex I to Regulation (EU) No 1011/2012 (ECB/2012/24) is amended as follows:
- (a) the following new heading is inserted before the heading ‘Part 1’:
CHAPTER 1: SECTORAL DATA;
- (b) Part 1 is amended as follows:
- (i) the first sentence of paragraph 1 is replaced by the following:
- MFIs, IFs and custodians reporting data on own holdings of securities or on securities they hold in custody for resident clients provide the statistical information in accordance with one of the following approaches;
- (ii) paragraph 3 is replaced by the following:
3. Custodians reporting (i) securities they hold in custody for non-financial clients resident in other euro area Member States, and (ii) securities issued by euro area entities they hold in custody for clients resident in non-euro area Member States and for clients resident outside the Union, provide the statistical information in accordance with one of the approaches set out in paragraph 2.;
- (c) Part 2 is amended as follows:
- (i) the first sentence of the first paragraph is replaced by the following:
- For each security that has been assigned an ISIN code classified under the security category “debt securities” (F.31 and F.32), “listed shares” (F.511) or “investment fund shares or units” (F.521 and F.522), data for the fields in the table below are reported by financial investors belonging to the MFIs, IFs, FVCs or ICs and by custodians with reference to own holdings of securities.;
- (ii) the following sentence is inserted at the end of Part 2 above the table:
- The relevant NCB may also choose to require MFIs to report data for field 8.;
- (iii) field 2b in the table is replaced by the following:
- | | |
|----|------------------|
| 2b | Reporting basis; |
|----|------------------|
- (iv) the following field 8 is added to the table:
- | | |
|---|--------------------------------|
| 8 | Security issued by the holder; |
|---|--------------------------------|
- (d) Part 3 is amended as follows:
- (i) the heading is replaced by the following:
Data on securities with an ISIN code held in custody for resident non-financial clients and other financial clients not required to report their own holdings of securities;
- (ii) the first sentence of the first paragraph is replaced by the following:

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

(iii) fields 2b and 3 in the table are replaced by the following:

‘2b	Reporting basis
3	Sector of the client: — Insurance corporations (S.128) — Pension funds (S.129) — Other financial intermediaries, except insurance corporations and pension funds (S.125), financial auxiliaries (S.126) and captive financial institutions and money lenders (S.127), excluding financial vehicle corporations engaged in securitisation transactions — Non-financial corporations (S.11) — General government (S.13) ^a — Households and non-profit institutions serving households (S.14 + S.15) ^b
a	Where available, “central government” (S.1311) “state government” (S.1312), “local government” (S.1313) and “social security funds” (S.1314) sub-sectors are reported separately identified.
b	The relevant NCB may require actual reporting agents to separately identify the sub-sectors “households” (S.14) and “non-profit institutions serving households” (S.15).;

(iv) fields 9 and 10 in the table are replaced by the following:

9	Client institution
10	Client institution is subject to direct reporting;

(e) Part 4 is amended as follows:

- (i) the heading is replaced by the following:
Data on securities with an ISIN code held in custody for clients resident in other euro area Member States;
- (ii) the first sentence of the first paragraph is replaced by the following:

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

- (iii) field 2b, 3 and 4 in the table are replaced by the following:

2b	Reporting basis
3	Sector of the client: — Households (S.14) — Other non-financial clients excluding households
4	Country of the client;

- (f) Part 5 is amended as follows:

- (i) the heading is replaced by the following:
Data on securities with an ISIN code issued by euro area residents held in custody for clients resident in non-euro area Member States or outside the Union;

- (ii) the first sentence of the first paragraph is replaced by the following:

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

- (iii) fields 2b, 3 and 4 in the table are replaced by the following:

2b	Reporting basis
3	Sector of the client ^a : — General government and central bank — Other clients excluding general government and central bank
4	Country of the client

^a The sector classification contained in the System of National Accounts 2008 applies in this case as the ESA 2010 does not apply’;

- (g) Part 6 is deleted.

- (h) Part 7 is replaced by the following:

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PART 7

Data on holdings of securities without an ISIN code

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

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

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

DATA TO BE REPORTED BY INVESTORS REPORTING DATA ON THEIR HOLDINGS OF SECURITIES

Field	Description
1	Security identifier code (NCB identification number, CUSIP, SEDOL, other)
2	Number of units or aggregated nominal value ^a
3	Reporting basis
4	Price value
5	Market value
6	Instrument: <ul style="list-style-type: none"> — Short-term debt securities (F.31) — Long-term debt securities (F.32) — Listed shares (F.511)

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

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

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	<ul style="list-style-type: none"> — Money market funds (MMF) shares or units (F.521) — Non-MMF investment fund shares or units (F.522)
7	<p>Sector or sub-sector of investors reporting data on own holdings of securities:</p> <ul style="list-style-type: none"> — Central bank (S.121) — Deposit-taking corporations except central bank (S.122) — Money market funds (S.123) — Investment funds except money market funds (S.124) — Financial vehicle corporations engaged in securitisation transactions — Insurance corporations (S.128)
8	<p>Sector or sub-sector of the issuer:</p> <ul style="list-style-type: none"> — Central bank (S.121) — Deposit-taking corporations except central bank (S.122) — Money market funds (S.123) — Investment funds except money market funds (S.124) — Other financial intermediaries, except insurance corporations and pension funds (S.125) — Financial auxiliaries (S.126) — Captive financial institutions and money lenders (S.127) — Insurance corporations (S.128) — Pension funds (S.129) — Non-financial corporations (S.11)

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

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

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	— General government (S.13) ^b
	— Households (S.14)
	— Non-profit institutions serving households (S.15)
9	Portfolio investment or direct investment
10	Country breakdown of issuer
11	Security currency of denomination
12	Issue date
13	Maturity date
14	Financial transactions
15	Revaluation adjustments
16	Other changes in volume
17	Security issued by the holder

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

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

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

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

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

DATA TO BE REPORTED BY CUSTODIANS

Field	Description
a	For aggregated data: number of units or aggregated nominal value having the same price value (see field 4).
b	Where available, “central government” (S.1311), “state government” (S.1312), “local government” (S.1313) and “social security funds” (S.1314) sub-sectors are reported separately identified.
c	Where available, “households” (S.14) and “non-profit institutions serving households” (S.15) sub-sectors are reported separately identified.

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1	Security identifier code (NCB identification number, CUSIP, SEDOL, other)
2	Number of units or aggregated nominal value ^a
3	Reporting basis
4	Price value
5	Market value
6	Instrument: <ul style="list-style-type: none"> — Short-term debt securities (F.31) — Long-term debt securities (F.32) — Listed shares (F.511) — Money market funds (MMF) shares or units (F.521) — Non-MMF investment fund shares or units (F.522)
7	Sector or sub-sector of the clients reported by custodians: <ul style="list-style-type: none"> — Insurance corporations (S.128) — Pension funds (S.129) — Other financial intermediaries, except insurance corporations and pension funds (S.125), financial auxiliaries (S.126) and captive financial institutions and money lenders (S.127), excluding financial vehicle corporations engaged in securitisation transactions — Non-financial corporations (S.11) — General government (S.13)^b
a	For aggregated data: number of units or aggregated nominal value having the same price value (see field 4).
b	Where available, “central government” (S.1311), “state government” (S.1312), “local government” (S.1313) and “social security funds” (S.1314) sub-sectors are reported separately identified.
c	Where available, “households” (S.14) and “non-profit institutions serving households” (S.15) sub-sectors are reported separately identified.

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	—	Households and non-profit institutions serving households (S.14+S.15) ^c
8	Sector or sub-sector of the issuer:	
	—	Central bank (S.121)
	—	Deposit-taking corporations except central bank (S.122)
	—	Money market funds (S.123)
	—	Investment funds except money market funds (S.124)
	—	Other financial intermediaries, except insurance corporations and pension funds (S.125)
	—	Financial auxiliaries (S.126)
	—	Captive financial institutions and money lenders (S.127)
	—	Insurance corporations (S.128)
	—	Pension funds (S.129)
	—	Non-financial corporations (S.11)
	—	General government (S.13)
	—	Households (S.14)
	—	Non-profit institutions serving households (S.15)
9		Portfolio investment or direct investment
10		Country breakdown of investor
11		Country breakdown of issuer
12		Security currency of denomination
13		Issue date
14		Maturity date
15		Financial transactions
16		Revaluation adjustments
a	For aggregated data: number of units or aggregated nominal value having the same price value (see field 4).	
b	Where available, “central government” (S.1311), “state government” (S.1312), “local government” (S.1313) and “social security funds” (S.1314) sub-sectors are reported separately identified.	
c	Where available, “households” (S.14) and “non-profit institutions serving households” (S.15) sub-sectors are reported separately identified.	

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17	Other changes in volume
18	Client institution
19	Client institution is subject to direct reporting;
a	For aggregated data: number of units or aggregated nominal value having the same price value (see field 4).
b	Where available, “central government” (S.1311), “state government” (S.1312), “local government” (S.1313) and “social security funds” (S.1314) sub-sectors are reported separately identified.
c	Where available, “households” (S.14) and “non-profit institutions serving households” (S.15) sub-sectors are reported separately identified.

(i) Part 8 is amended as follows:

(i) the first sentence of the first paragraph is replaced by the following:

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

(ii) the table is replaced by the following:

Field	Description
1	ISIN code
2	Number of units or aggregated nominal value
2b	Reporting basis
3	Market value
4	Geographical breakdown of the holder (individual EEA countries, non-EEA countries)
5	Instrument: — Short-term debt securities (F.31) — Long-term debt securities (F.32) — Listed shares (F.511) — Money market funds (MMF) shares or units (F.521) — Non-MMF investment fund shares or units (F.522)
6	Sector or sub-sector of the issuer: — Central bank (S.121)

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	—	Deposit-taking corporations except central bank (S.122)
	—	Money market funds (S.123)
	—	Investment funds except money market funds (S.124)
	—	Other financial intermediaries, except insurance corporations and pension funds (S.125)
	—	Financial auxiliaries (S.126)
	—	Captive financial institutions and money lenders (S.127)
	—	Insurance corporations (S.128)
	—	Pension funds (S.129)
	—	Non-financial corporations (S.11)
	—	General government (S.13)
	—	Households (S.14)
	—	Non-profit institutions serving households (S.15)
7		Country breakdown of issuer
8		Security currency of denomination

(iii) the following Chapter 2 is inserted:

CHAPTER 2: Data on holdings of securities with an ISIN code

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

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

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The relevant NCB may also choose to require group data reporting agents to report data for fields 9 to 11 and, if not already covered under points (b) or (c), 31 to 37.

Field	Description	Level of reporting^a(G = Group/E = Entity)
1. Holder related information		
1	Holder identifier code	E
2	Legal Entity Identifier (LEI) of the holder	E
3	Name of the holder	E
4	Country of the holder	E
5	Sector of the holder	E
6	Identifier code of the immediate parent of the holder	E
2. Instrument related information		
7	ISIN code	E
8	Number of units or aggregated nominal value	E
9	Reporting basis	E
10	Market value	E
11	Issuer is part of the reporting group (prudential scope)	G
12	Issuer is part of the reporting group (accounting scope)	G
3. Accounting and risk related information		
13	Status of forbearance and renegotiation	G
a	Where the derogation set out in Article 4a(3) is applied, the data fields referring to the entity-by-entity reporting should be reported in accordance with the respective national rules as established by the NCB which granted the derogation ensuring that the data is homogeneous with respect to the mandatory breakdowns.	

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14	Date of the forbearance and renegotiation status	G
15	Performing status of the instrument	G
16	Date of the performing status of the instrument	G
17	Default status of the issuer	G
18	Date of default status of the issuer	G
19	Default status of the instrument	G
20	Date of default status of the instrument	G
21	Accounting standard	G and E
22	Carrying amount	E
23	Type of Impairment	E
24	Impairment assessment method	E
25	Accumulated impairment amount	E
26	Sources of encumbrance	E
27	Accounting classification of instruments	E
28	Prudential portfolio	E
29	Accumulated changes in fair value due to credit risk	E
30	Cumulative recoveries since default	E

a Where the derogation set out in Article 4a(3) is applied, the data fields referring to the entity-by-entity reporting should be reported in accordance with the respective national rules as established by the NCB which granted the derogation ensuring that the data is homogeneous with respect to the mandatory breakdowns.

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31	Probability of default (PD) of the issuer	G
32	Loss given default (LGD) in downturns	G
33	LGD in normal economic times	G
34	Risk-weight	G
35	Exposure Value (also referred to as Exposure at default)	E
36	Capital calculation approach for prudential purposes	E
37	Exposure class	E

a Where the derogation set out in Article 4a(3) is applied, the data fields referring to the entity-by-entity reporting should be reported in accordance with the respective national rules as established by the NCB which granted the derogation ensuring that the data is homogeneous with respect to the mandatory breakdowns.

PART 2

Data on holdings of securities without an ISIN code

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

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

The relevant NCB may require group data reporting agents to also report data for fields 8 to 10, 12 and, if not already covered under points (b) or c), 53 to 59.

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Field	Description	Level of reporting ^a (G = Group/E = Entity)
1. Holder related information		
1	Holder identifier code	E
2	LEI of the holder	E
3	Name of the holder	E
4	Country of the holder	E
5	Sector of the holder	E
6	Identifier code of the immediate parent of the holder	E
2. Instrument related information		
7	Security identifier code (NCB identification number, CUSIP, SEDOL, other)	E
8	Number of units or aggregated nominal value	E
9	Reporting basis	E
10	Price value	E
11	Market value ^b	E
12	Issuer is part of the reporting group (prudential scope)	G
13	Issuer is part of the reporting group (accounting scope)	G
14	Instrument: — Short-term debt securities (F.31)	E

a Where the derogation set out in Article 4a(3) is applied, the data fields referring to the entity-by-entity reporting should be reported in accordance with the respective national rules as established by the NCB which granted the derogation ensuring that the data is homogeneous with respect to the mandatory breakdowns.

b Alternative approximations (such as carrying amounts) may be used on a “best-efforts” basis if the market value is not available.

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

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	—	Long-term debt securities (F.32)	
	—	Listed shares (F.511)	
	—	Money market funds (MMF) shares or units (F.521)	
	—	Non-MMF investment fund shares or units (F.522)	
15	Security currency of denomination	E	
16	Issue date	E	
17	Maturity date	E	
18	Primary asset classification	E	
19	Asset securitisation type	E	
20	Security status	E	
21	Security status date	E	
22	Arrears for the instrument	E	
23	Date of arrears for the instrument	E	
24	Instrument seniority type	E	
25	Collateral geographical location	E	
26	Guarantor identifier code	E	
27	Issuer identifier code	E	
a	Where the derogation set out in Article 4a(3) is applied, the data fields referring to the entity-by-entity reporting should be reported in accordance with the respective national rules as established by the NCB which granted the derogation ensuring that the data is homogeneous with respect to the mandatory breakdowns.		
b	Alternative approximations (such as carrying amounts) may be used on a “best-efforts” basis if the market value is not available.		
c	Where available, “central government” (S.1311), “state government” (S.1312), “local government” (S.1313) and “social security funds” (S.1314) sub-sectors are reported separately identified.		

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28	LEI of the issuer	E
29	Name of the issuer	E
30	Country breakdown of the issuer	E
31	Sector or sub-sector of the issuer: — Central bank (S.121) — Deposit-taking corporations except central bank (S.122) — Money market funds (S.123) — Investment funds except money market funds (S.124) — Other financial intermediaries, except insurance corporations and pension funds (S.125) — Financial auxiliaries (S.126) — Captive financial institutions and money lenders (S.127) — Insurance corporations (S.128) — Pension funds (S.129)	E

a Where the derogation set out in Article 4a(3) is applied, the data fields referring to the entity-by-entity reporting should be reported in accordance with the respective national rules as established by the NCB which granted the derogation ensuring that the data is homogeneous with respect to the mandatory breakdowns.

b Alternative approximations (such as carrying amounts) may be used on a “best-efforts” basis if the market value is not available.

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

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	— Non-financial corporations (S.11)	
	— General government (S.13) ^c	
	— Households (S.14)	
	— Non-profit institutions serving households (S.15)	
32	NACE sector of the issuer	E
33	Entity status	E
34	Entity status date	E
3. Accounting and risk related information		
35	Status of forbearance and renegotiation	G
36	Date of the forbearance and renegotiation status	G
37	Performing status of the instrument	G
38	Date of the performing status of the instrument	G
39	Default status of the issuer	G
40	Date of default status of the issuer	G
41	Default status of the instrument	G
42	Date of default status of the instrument	G
43	Accounting standard	G and E
44	Carrying amount	E
a	Where the derogation set out in Article 4a(3) is applied, the data fields referring to the entity-by-entity reporting should be reported in accordance with the respective national rules as established by the NCB which granted the derogation ensuring that the data is homogeneous with respect to the mandatory breakdowns.	
b	Alternative approximations (such as carrying amounts) may be used on a “best-efforts” basis if the market value is not available.	
c	Where available, “central government” (S.1311), “state government” (S.1312), “local government” (S.1313) and “social security funds” (S.1314) sub-sectors are reported separately identified.	

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45	Type of Impairment	E
46	Impairment assessment method	E
47	Accumulated impairment amount	E
48	Sources of encumbrance	E
49	Accounting classification of instruments	E
50	Prudential portfolio	E
51	Accumulated changes in fair value due to credit risk	E
52	Cumulative recoveries since default	E
53	PD of the issuer	G
54	LGD in downturns	G
55	LGD in normal economic times	G
56	Risk-weight	G
57	Exposure Value (also referred to as Exposure at default)	E
58	Capital calculation approach for prudential purposes	E
59	Exposure class	E.
a	Where the derogation set out in Article 4a(3) is applied, the data fields referring to the entity-by-entity reporting should be reported in accordance with the respective national rules as established by the NCB which granted the derogation ensuring that the data is homogeneous with respect to the mandatory breakdowns.	
b	Alternative approximations (such as carrying amounts) may be used on a “best-efforts” basis if the market value is not available.	
c	Where available, “central government” (S.1311), “state government” (S.1312), “local government” (S.1313) and “social security funds” (S.1314) sub-sectors are reported separately identified.	

2. Annex II is amended as follows:

(a) in Part 2, sector and definition 7 of the table are replaced by the following:

7.	Financial vehicle corporations (S.125A)	Financial vehicle corporations (FVCs) are undertakings carrying out securitisation transactions. FVCs that satisfy the criteria of an institutional
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unit are classified in S.125, otherwise they are treated as an integral part of the parent.

(b) Part 4 is amended as follows:

(i) the ninth field of the table is replaced by the following:

Reporting basis

(ii) the following definitions are added to the table:

'Issue date	The date on which the securities are delivered to the underwriter by the issuer against payment. This is the date when the securities are available for delivery to investors for the first time. For a strip this column indicates the date on which the coupon/principal is stripped.
Maturity date	Date on which the debt instrument is actually redeemed.
Security issued by the holder	Indicates whether the security was issued by the holder.
Primary asset classification	Classification of the instrument.
Asset securitisation type	Type of asset provided as security.
Security status	Supplementary attribute that indicates the status of the security, it may indicate whether the instrument is alive or not e.g. defaulted, matured or redeemed early.
Security status date	The date on which a security status as reported under "Security status" came into effect.
Arrears for the instrument	Aggregate amount of principal, interest and any fee payment outstanding at the reference date, which is contractually due and has not been paid (past due). This amount is always to be reported. The figure "0" is to be reported if the instrument was not past due on the reference date.

^a Commission Implementing Regulation (EU) No 680/2014 of 16 April 2014 laying down implementing technical standards with regard to supervisory reporting of institutions according to Regulation (EU) No 575/2013 of the European Parliament and of the Council (OJ L 191, 28.6.2014, p. 1).';

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Date of arrears for the instrument	The date on which the instrument became past due in accordance with Part 2.48 of Annex V to Commission Implementing Regulation (EU) No 680/2014 ^a . This is the earliest date for which the instrument has an amount unpaid at the reference date, and it is to be reported if the instrument is past due on the reference date.
Instrument seniority type	Instrument seniority type indicates whether the instrument is guaranteed or not, its rank level and whether it is secured or not.
Collateral geographical location	Geographical allocation of the collateral.
Guarantor identifier code	A standard code, agreed with the relevant NCB, that uniquely identifies a guarantor, and information on the identifier type of the code that is used, e.g. legal entity identifier, EU identifier or national identifier.

^a Commission Implementing Regulation (EU) No 680/2014 of 16 April 2014 laying down implementing technical standards with regard to supervisory reporting of institutions according to Regulation (EU) No 575/2013 of the European Parliament and of the Council (OJ L 191, 28.6.2014, p. 1).';

(c) the following Parts 5, 6, 7 and 8 are inserted:

PART 5

General definitions

Field	Description
Legal entity identifier	A reference code in line with the International Organisation for Standardisation's (ISO) 17442 standard, which is assigned to a legal entity requiring a legal entity identifier (LEI). The LEI code enables the unique identification globally of entities requiring a LEI.
^a	Regulation (EC) No 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards (OJ L 243, 11.9.2002, p. 1).
^b	Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains (OJ L 393, 30.12.2006, p. 1).

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EU identifier	EU identifier means a commonly used identification code, agreed with the relevant NCB, which enables the unambiguous identification of any entity within the EU.
National identifier	National identifier means a commonly used identification code, agreed with the relevant NCB, which enables the unambiguous identification of any entity within its country of residency.
Prudential scope of consolidation	Prudential scope of consolidation refers to the consolidation scope as defined in Chapter 2 of Title II of Part One of Regulation (EU) No 575/2013.
International Financial Reporting Standards	International Financial Reporting Standards (IFRS) as defined in Article 2 of Regulation (EC) No 1606/2002 of the European Parliament and of the Council ^a .
Accounting scope of consolidation	Accounting scope of consolidation refers to the scope of the consolidation for financial reporting according to the IFRS or, if this is inapplicable, to any other national or international standards that apply to the actual reporting agents.
NACE classification	Classification of counterparties according to their economic activities, in accordance with the NACE revision 2 statistical classification as laid down in Regulation (EC) No 1893/2006 of the European Parliament and of the Council ^b . NACE code means a level two, three or four NACE code in accordance with Regulation (EC) No 1893/2006.
IRB approach	Internal Ratings Based (IRB) approach to calculate the risk-weighted exposure amounts in accordance with Regulation (EU) No 575/2013.
Level of reporting	Level of reporting refers to whether data is reported on an entity-by-entity basis or on a group basis as defined in points 23 and 24 of Article 1. Harmonised
a	Regulation (EC) No 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards (OJ L 243, 11.9.2002, p. 1).
b	Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains (OJ L 393, 30.12.2006, p. 1).

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	accounting and consolidation principles should be applied, in agreement with the relevant NCB, to the data reported at entity level, i.e. information on entity level should follow the accounting rules of the group to the extent possible.
Reference date	The last date of the reference period to which the data relates i.e. the end of the quarter in accordance with Article 6a.
a	Regulation (EC) No 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards (OJ L 243, 11.9.2002, p. 1).
b	Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains (OJ L 393, 30.12.2006, p. 1).

PART 6

Definition of holder attributes

Field	Description
Holder identifier code	A standard code, agreed with the relevant NCB, that uniquely identifies the holder and information on the identifier type of the code that is used, e.g. EU identifier or national identifier.
Identifier code of the immediate parent of the holder	A standard code, agreed with the relevant NCB, that uniquely identifies the immediate legal entity that the holder is a legally dependant part of and information on the identifier type of the code that is used, e.g. legal entity identifier, EU identifier or national identifier.
Issuer is part of the reporting group (prudential scope)	Indicates that the security was issued by an entity of the same group in line with the prudential scope of consolidation.
Issuer is part of the reporting group (accounting scope)	Indicates that the security was issued by an entity of the same group in line with the accounting scope of consolidation.

PART 7

Definition of issuer attributes

Field	Description
Issuer identifier code	A standard code, agreed with the relevant NCB, that uniquely identifies

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	an issuer and information on the identifier type of the code that is used, e.g. EU identifier or national identifier.
Entity status	Supplementary attribute to cover information on the status of the issuing entity, including the default status and information on the reasons why the entity may be in default in accordance with Article 178 of Regulation (EU) No 575/2013), and any other information on the issuing entity's status, such as whether it has merged, been acquired etc.
Entity status date	The date on which the entity changed status.

PART 8

Definition of accounting and risk related attributes

Field	Description
Status of forbearance and renegotiation	Identification of forborne and renegotiated instruments.
Date of the forbearance and renegotiation status	The date on which a forbearance or renegotiation status as reported under status of forbearance and renegotiation came into effect.
Performing status of the instrument	Identification of non-performing instruments in accordance with Implementing Regulation (EU) No 680/2014.
Date of the performing status of the instrument	The date on which the performing status as reported in performing status of the instrument came into effect or changed.
Default status of the issuer	Identification of the default status of the issuer in accordance with Article 178 of Regulation (EU) No 575/2013.
Date of default status of the issuer	The date on which the default status as reported under the “default status of the issuer” came into effect or changed.
Default status of the instrument	Identification of the default status of the instrument in accordance with Article 178 of Regulation (EU) No 575/2013.

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

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

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Changes and effects yet to be applied to :

- [Regulation revoked by S.I. 2021/1300 Sch. 1 para. 91](#)