

Regulation (EU) 2018/231 of the European Central Bank of 26 January 2018 on statistical reporting requirements for pension funds (ECB/2018/2)

Article 1	Definitions
Article 2	Actual reporting population
Article 3	List of PFs for statistical purposes
Article 4	Statistical reporting requirements
Article 5	Revaluation adjustments and financial transactions
Article 6	Accounting rules
Article 7	Derogations
Article 8	Timeliness
Article 9	Minimum standards and national reporting arrangements
Article 10	Mergers, divisions and reorganisations
Article 11	Verification and compulsory collection
Article 12	First reporting
Article 13	Transitional provisions
Article 14	Final provisions
	Signature

ANNEX I

STATISTICAL REPORTING REQUIREMENTS

PART 1

General statistical reporting requirements

1. The actual reporting population must provide the following statistical information,...
2. The aggregated data must be provided in terms of stocks...
3. In addition, pension funds (PFs) resident in a euro area...
4. The data to be provided to the relevant NCB on...

PART 2

Pension fund reserves

1. In the context of pension fund reserves, for the annual...
2. NCBs will derive quarterly estimates based on data provided on...

PART 3

Reporting tables

Table 1c COUNTRY BREAKDOWN Stocks and revaluation adjustments (including exchange rate adjustments)...Stocks and revaluation adjustments (including exchange rate adjustments) or financial...Assets data required to be provided on a quarterly basis...

Changes to legislation: There are outstanding changes not yet made to Regulation (EU) 2018/231 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](#)

Table 2 Required security-by-security data

Table 2.1: Holdings of securities with an ISIN code

Table 2.2: Holdings of securities without an ISIN code

ANNEX II

DESCRIPTIONS

PART 1

Descriptions of instrument categories

1. This table provides a detailed standard description of the instrument...
2. For some of the instrument categories, maturity breakdowns are required....
3. Financial claims can be distinguished by whether they are negotiable...

PART 2

Descriptions of security-by-security attributes

PART 3

Descriptions of number of members of pension schemes

PART 4

Descriptions by sector

PART 5

Descriptions of financial transactions and revaluation adjustments

1. 'Financial transactions' refers to those transactions that arise out of...
2. 'Revaluation adjustments' refers to changes to the valuation of assets...
3. 'Write-offs/write-downs' refers to the reduction in the value of a...

ANNEX III

MINIMUM STANDARDS TO BE APPLIED BY THE ACTUAL REPORTING POPULATION

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

Minimum standards for transmission: reporting must be timely and within...

Changes to legislation: There are outstanding changes not yet made to Regulation (EU) 2018/231 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](#)

- (1) [OJ L 318, 27.11.1998, p. 8.](#)
- (2) Opinion delivered on 26 September 2017.
- (3) Regulation (EU) No 1011/2012 of the European Central Bank of 17 October 2012 concerning statistics on holdings of securities (ECB/2012/24) ([OJ L 305, 1.11.2012, p. 6.](#))
- (4) Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013 on the European system of national and regional accounts in the European Union ([OJ L 174, 26.6.2013, p. 1.](#))

Changes to legislation:

There are outstanding changes not yet made to Regulation (EU) 2018/231 of the European Central Bank. Any changes that have already been made to the legislation appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- [Regulation revoked by S.I. 2021/1300 Sch. 1 para. 95](#)